

# **PONDICHERRY UNIVERSITY PUDUCHERRY**



## **ANNUAL ACCOUNTS 2019 - 2020**



# PONDICHERRY UNIVERSITY

## ANNUAL ACCOUNTS 2019 - 2020

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**PONDICHERRY UNIVERSITY**  
**BALANCE SHEET AS AT - 31<sup>ST</sup> MARCH 2020**

PARTICULARS	SCHEDULE	AMOUNT IN ₹	
		Current Year 2019-20	Previous Year 2018-19
SOURCES OF FUNDS			
CORPUS / CAPITAL FUND	1(P5)+1A(P47)+1B(P59)	-156,21,14,733	-104,25,56,747
DESIGNATED / EARMARKED FUND	2(P6-18)+2A(P47)+2B(P59)	116,91,36,804	97,06,97,911
ENDOWMENT	2a(P19)+2aA(P47)+2bB(P59)	2,40,25,113	2,39,03,541
CURRENT LIABILTITIES & PROVISIONS	3(P20)+3A(P48)+3B(P60)	831,88,30,340	758,56,38,413
TOTAL		794,98,77,524	753,76,83,118
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4(P23-28)+4A(P49)+4B(P61)	223,34,09,468	234,12,73,885
Intangible Assets	4(P23-28)+4A(P49)+4B(P61)	1,02,89,292	1,15,07,125
Capital Work-in-Progress	4(23-28)+4A(P49)+4B(P61)	215,09,29,676	214,79,97,374
INVESTMENTS			
Earmarked / Endowment Funds	5(P29)+5A(P50)+5B(P62)	18,96,29,131	18,38,62,923
Others	6(P29)+6A(P50)+6B(P62)	182,50,46,681	189,05,19,348
CURRENT ASSETS	7(P30)+7A(P50)+7B(P63)	104,38,08,074	43,99,43,882
LOANS, ADVANCES & DEPOSITS	8(P31-33)+8A(P51)+8B(P64)	49,67,65,202	52,25,78,581
TOTAL		794,98,77,524	753,76,83,118
SIGNIFICANT ACCOUNTING POLICIES	23(P79-80)		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24(P81-82)		

\* Numerals(1,2,3,4,5,6,7,8) – General Accounts

\* Alphabet Letter(A) – Directorate of Distance Education

\* Alphabet Letter(B) – Community College

  
**Dr. AMARESH SAMANTARAYA**  
 FINANCE OFFICER (i/c)  
 PONDICHERRY UNIVERSITY

  
**Prof. GURMEET SINGH**  
 VICE-CHANCELLOR  
 PONDICHERRY UNIVERSITY

## PONDICHERRY UNIVERSITY GENERAL ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2020

PARTICULARS	SCHEDULE	AMOUNT IN ₹					
		Current Year 2019-20			Previous Year 2018-19		
		Salary	Recurring	TOTAL	Salary	Recurring	TOTAL
<b>INCOME</b>							
Academic Receipts	9(P36-37)	0	23,49,27,519	23,49,27,519	0	20,67,47,593	20,67,47,593
Grants & Donations *	10(P38)	137,33,11,160	43,94,40,233	181,27,51,393	121,47,70,513	37,45,53,991	158,93,24,504
Income from Investments	11(P39)	0	60,41,737	60,41,737	0	1,14,60,492	1,14,60,492
Interest Earned	12(P39)	0	0	0	0	0	0
Other Income	13(39-41)	0	4,32,76,218	4,32,76,218	0	4,23,43,584	4,23,43,584
Prior Period Income	14(P41)	0	0	0	0	0	0
<b>Total (A)</b>		<b>137,33,11,160</b>	<b>72,36,85,707</b>	<b>209,69,96,867</b>	<b>121,47,70,513</b>	<b>63,51,05,660</b>	<b>184,98,76,173</b>
<b>EXPENDITURE</b>							
Staff Payments & Benefits	15(P41)	137,41,56,376	78,95,93,647	216,37,50,023	131,93,21,397	173,06,23,702	304,99,45,099
Academic Expenses	16(P43)	0	16,77,37,274	16,77,37,274	0	17,86,60,375	17,86,60,375
Administrative & General Expenses	17(P44-45)	0	21,88,31,587	21,88,31,587	0	16,52,38,718	16,52,38,718
Transportation Expenses	18(P45)	0	80,78,357	80,78,357	0	98,31,397	98,31,397
Repairs & Maintenance	19(P45)	0	5,18,95,086	5,18,95,086	0	5,44,65,902	5,44,65,902
Finance Costs	20(P46)	0	0	0	0	0	0
Depreciation	21(P46)	0	3,55,04,312	3,55,04,312	0	5,26,13,898	5,26,13,898
Prior Period Expenses	22(P46)	0	3,16,93,421	3,16,93,421	0	4,24,23,831	4,24,23,831
<b>Total (B)</b>		<b>137,41,56,376</b>	<b>130,33,33,684</b>	<b>267,74,90,060</b>	<b>131,93,21,397</b>	<b>223,38,57,823</b>	<b>355,31,79,220</b>
Excess of Income over Expenditure (A-B)							
Excess of Expenditure over Income (B-A)		<b>8,45,216</b>	<b>57,96,47,977</b>		<b>10,45,50,884</b>	<b>159,87,52,163</b>	<b>170,33,03,047</b>

\* Including an amount of Rs.12,03,79,674/- Loan from Capital Asset A/c for Salary Purpose

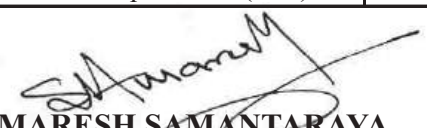
  
**Dr. AMARESH SAMANTARAYA**  
FINANCE OFFICER (i/c)  
PONDICHERRY UNIVERSITY

  
**Prof. GURMEET SINGH**  
VICE-CHANCELLOR  
PONDICHERRY UNIVERSITY

**PONDICHERRY UNIVERSITY**  
**DIRECTORATE OF DISTANCE EDUCATION**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2020**

PARTICULARS	SCHEDULE	AMOUNT IN ₹				
		Current Year 2019-20				Previous Year 2018-19
		Corpus	Designated Fund	General Fund	TOTAL	Total
<b>INCOME</b>						
Academic Receipts	9A(P52)			18,62,69,852		17,66,75,773
Grants & Donations	10A(P53)			0		
Income from Investments	11A(P53)			0		
Interest Earned	12A(P53)			0		
Other Income	13A(P54)			3,90,66,993		3,59,74,141
Prior Period Income	14A(P55)			0		
<b>Total (A)</b>				<b>22,53,36,845</b>	<b>22,53,36,845</b>	<b>21,26,49,914</b>
<b>EXPENDITURE</b>						
Staff Payments & Benefits	15A(P55)			7,98,77,753		8,15,67,064
Academic Expenses	16A(P56)			1,41,39,042		1,06,89,340
Administrative & General Expenses	17A(P57)			37,05,516		24,76,741
Transportation Expenses	18A(P57)			1,02,408		1,86,633
Repairs & Maintenance	19A(P58)			4,04,212		3,70,409
Finance Costs	20A(P58)			0		0
Depreciation	21A(P58)			35,10,822		39,06,970
Prior Period Expenses	22A(P58)			0		2,64,056
<b>Total (B)</b>				<b>10,17,39,753</b>	<b>10,17,39,753</b>	<b>9,94,61,213</b>
Excess of Income over Expenditure (A-B)				<b>12,35,97,092</b>	<b>12,35,97,092</b>	<b>11,31,88,701</b>


  
**Dr. AMARESH SAMANTARAYA**  
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PONDICHERRY UNIVERSITY

  
**Prof. GURMEET SINGH**  
VICE-CHANCELLOR  
PONDICHERRY UNIVERSITY

**PONDICHERY UNIVERSITY**  
**COMMUNITY COLLEGE**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2020**

PARTICULARS	SCHEDULE	AMOUNT IN ₹			
		Current Year 2019-20			Previous Year 2018-19
		Designated Fund	General Fund	TOTAL	Total
<b>INCOME</b>					
Academic Receipts	9B(P65)		2,44,17,801		2,12,04,697
Grants & Donations	10B(P66)		0		0
Income from Investments	11B(P66)		0		0
Interest Earned	12B(P66)		0		0
Other Income	13B(P67-68)		4,71,885		3,17,527
Prior Period Income	14B(P68)		0		0
<b>Total (A)</b>			<b>2,48,89,686</b>		<b>2,15,22,224</b>
<b>EXPENDITURE</b>					
Staff Payments & Benefits	15B(P69)		1,86,05,676		1,74,05,141
Academic Expenses	16B(P70)		2,09,955		2,91,451
Administrative & General Expenses	17B(P70)		18,33,365		18,88,470
Transportation Expenses	18B(P71)		2,29,917		1,61,649
Repairs & Maintenance	19B(P71)		59,965		98,279
Finance Costs	20B(P72)		0		0
Depreciation	21B(P72)		24,65,264		24,25,964
Prior Period Expenses	22B(P72)		0		9,40,463
<b>Total (B)</b>			<b>2,34,04,142</b>		<b>2,32,11,417</b>
Excess of Expenditure over Income(B-A)					<b>16,89,193</b>
Excess of Income over Expenditure(A-B)			<b>14,85,544</b>		

  
**Dr. AMARESH SAMANTARAYA**  
FINANCE OFFICER (i/c)  
PONDICHERY UNIVERSITY

  
**Prof. GURMEET SINGH**  
VICE-CHANCELLOR  
PONDICHERY UNIVERSITY



## SCHEDULES FORMING PART OF THE BALANCE SHEET

### SCHEDULE - 1 : CORPUS / CAPITAL FUND

(Amount- ₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
<b>Annual Allocation:</b> Opening Balance	-660,47,78,122		-492,69,18,400	
Add: Capital Asset - Capitalised Value	4,35,39,388		2,54,43,325	
Less: Excess of Expenditure over Income - Salary A/c	8,45,216		10,45,50,884	
Excess of Expenditure Over Income - Recurring A/c	57,96,47,977		159,87,52,163	
Accrued Interest (18-19)	1,14,60,492			
		-715,31,92,419		-660,47,78,122
<b>Plan Account:</b> Opening Balance	354,04,72,153		358,68,00,194	
Add: Capitalised Value	41,41,575		7,27,50,081	
Depreciation(2019-20)	11,63,95,586		11,90,78,122	
<b>TOTAL</b>		342,82,18,142		354,04,72,153
<b>Major Building Corpus Fund</b>		38,62,57,569		38,62,57,569
<b>New Convention Centre (Auditorium)</b>	37,10,13,219		12,51,13,219	
Add: Addition during the Year	29,32,300	37,39,45,519	24,59,00,000	37,10,13,219
<b>Debt &amp; Deposit (Infrastructure &amp; Development)</b>	2,96,08,330		13,35,01,289	
Add: Capitalised Value	76,27,002		78,58,405	
Less: Depreciation	49,62,045		1,17,51,365	
New Convention Centre Capitalized value (2018-19)		3,22,73,287	10,00,00,000	2,96,08,329
<b>Placement Fund</b>		36,890		36,890
<b>University Development Fund</b>	4,14,35,950		3,93,00,359	
Add: Capitalised Value	6,42,126		47,72,779	
Less: Depreciation	26,96,418	3,93,81,658	26,37,188	4,14,35,950
<b>Total (A)</b>		-289,30,79,354		-223,59,54,012
(A) GENERAL ACCOUNTS: SCHEDULE - I TOTAL		-289,30,79,354		-223,59,54,012
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		129,42,75,335		116,00,80,402
(C) PUCC ACCOUNTS: SCHEDULE - 1B TOTAL		3,66,89,285		3,33,16,862
<b>GRAND TOTAL (I) + (1A) + (1B)</b>		-156,21,14,733		-104,25,56,747

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS**

(Amount- ₹)

PARTICULARS  A - Plan & Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	<i>XII Plan General Development Schemes</i>	<i>Thane Cyclone Grant</i>	<i>Establishment of Hot Spot Wi-Fi</i>	<i>HRDC Particpante Registration Fee</i>	<i>Adult &amp; Continuing Education</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	2,19,93,154	9,57,754	-67,66,434	42,07,509	10,880	<b>2,04,02,863</b>	
b) Additions to the Funds:							
i. Receipts			1,71,83,000	10,13,098		<b>1,81,96,098</b>	
ii. Income from Investments							
iii. Accrued Interest (18-19)							
Less: Accrued Interest (17-18)							
iv. Other additions : Adjustment Advance							
<b>TOTAL (b)</b>	<b>0</b>	<b>0</b>	<b>1,71,83,000</b>	<b>10,13,098</b>	<b>0</b>	<b>1,81,96,098</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Vehicle							
- Building	30,32,113					<b>30,32,113</b>	
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses*			33,45,300			<b>33,45,300</b>	
<b>TOTAL (c)</b>	<b>30,32,113</b>	<b>0</b>	<b>33,45,300</b>	<b>0</b>	<b>0</b>	<b>63,77,413</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>1,89,61,041</b>	<b>9,57,754</b>	<b>70,71,266</b>	<b>52,20,607</b>	<b>10,880</b>	<b>3,22,21,548</b>	<b>2,20,35,642</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  A - Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	<i>MSC Quantitative Finance</i>	<i>PG Diploma in Food Safety &amp; Quality Assurance</i>	<i>PG Diploma in Green Energy Technology</i>	<i>HEPSN Enabling Unit</i>	<i>College Development Council</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	3,16,186	1,10,561	39,48,448	1,00,826	27,900	45,03,921	
b) Additions to the Funds:							
i. Receipts		17,061				17,061	
ii. Income from Investments							
iii. Accrued Interest (19-20)							
Less: Accrued Interest (18-19)							
iv. Other additions : Adjustment Advance							
<b>TOTAL (b)</b>	<b>0</b>	<b>17,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,061</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses		1,73,995		1,08,728		2,82,723	
LESS - Previous year Expenditure Reclassified							
<b>TOTAL (c)</b>	<b>0</b>	<b>1,73,995</b>	<b>0</b>	<b>1,08,728</b>	<b>0</b>	<b>2,82,723</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,16,186	-46,373	39,48,448	-7,902	27,900	42,38,259	45,03,921

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Establishment of New Media Centre</i>	<i>Equal Opportunity Cell</i>	<i>Strengthening of Infrastructure Non-SAP Dept.</i>	<i>M.A Sustainable Development</i>	<i>Others</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
<b>A - Specific Plan Schemes</b>							
a) Opening Balance	78,16,606	28,74,900	1,89,186	1,19,731	25,24,621	<b>1,71,25,044</b>	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments							
iii. Accrued Interest (19-20)							
Less: Accrued Interest (18-19)							
iv. Other additions : Adjustment Advance							
<b>TOTAL (b)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	11,26,377	2,16,579				<b>13,42,956</b>	
<b>TOTAL (c)</b>	<b>11,26,377</b>	<b>2,16,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,42,956</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>66,90,229</b>	<b>26,58,321</b>	<b>1,89,186</b>	<b>1,19,731</b>	<b>25,24,621</b>	<b>1,21,82,088</b>	<b>1,71,25,044</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  A - Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	<i>Interest from Investment</i>	<i>Economically Weaker Section</i>	<i>MOOCS</i>			<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	5,11,42,855		36,00,000			5,47,42,855	
b) Additions to the Funds:							
i. Receipts		3,73,00,000				3,73,00,000	
ii. Income from Investments	30,40,887					30,40,887	
iii. Accrued Interest (19-20)	13,859					13,859	
Less: Accrued Interest (18-19)	10,02,411					10,02,411	
<b>TOTAL (b)</b>	<b>20,52,335</b>	<b>3,73,00,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,93,52,335</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment			46,698			46,698	
- Building							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Campus WIFI							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses			3,88,704			3,88,704	
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>4,35,402</b>			<b>4,35,402</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	5,31,95,190	3,73,00,000	31,64,598	0	0	9,36,59,788	5,11,42,855
<b>GRANT TOTAL (PLAN) A</b>						<b>14,23,01,683</b>	<b>9,48,07,462</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

<b>PARTICULARS</b> <b>B - Ear Marked Special Fund A/c</b>	<b>Current Year 2019-20</b>		<b>Previous Year 2018-19</b>	
<b>Opening Balance</b>	4,26,86,157		3,73,05,284	
Add: Capitalised Value	0		0	
Temporary Advance outstanding	94,59,398		64,56,737	
Accured Interest (19-20)	38,11,015		50,56,408	
<b>TOTAL</b>	<b>5,59,56,570</b>		<b>4,88,18,429</b>	
Less: Accured Interest (18-19)	50,56,408		34,74,784	
Temporary Advance Adjustment	77,84,920		26,57,488	
<b>GRANT TOTAL (EMSF) B</b>	<b>1,28,41,328</b>	<b>4,31,15,242</b>	<b>61,32,272</b>	<b>4,26,86,157</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

<b>PARTICULARS</b> <b>C - DEBT &amp; DEPOSIT A/C</b>	<b>FUND WISE BREAK UP</b>					<b>TOTAL</b>	
	<i>Human Rights Corpus Fund</i>	<i>Women Studies Fund</i>	<i>Alumini Fund</i>	<i>Student Welfare Fund</i>	<i>House Building Advance</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	3,63,931	3,07,839	25,26,397	48,07,531	9,44,50,427	10,24,56,125	
b) Additions to the Funds:							
i. Receipts / Recovery			8,11,350	22,87,216	37,10,932	68,09,498	
ii. Income from Investments					54,97,446	54,97,446	
iii. Accrued Interest (19-20)					50,16,313	50,16,313	
Less: Accrued Interest (18-19)					55,89,001	55,89,001	
iv. Other additions (specify nature)						0	
<b>TOTAL (b)</b>	<b>0</b>	<b>0</b>	<b>8,11,350</b>	<b>22,87,216</b>	<b>86,35,690</b>	<b>1,17,34,256</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure						0	
- Equipment						0	
ii. Revenue Expenditure						0	
- Salaries, Wages and Allowance etc						0	
- Other Administrative Expenses			91,000	5,62,290	4,22,069	10,75,359	
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>91,000</b>	<b>5,62,290</b>	<b>4,22,069</b>	<b>10,75,359</b>	
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>	<b>3,63,931</b>	<b>3,07,839</b>	<b>32,46,747</b>	<b>65,32,457</b>	<b>10,26,64,048</b>	<b>11,31,15,022</b>	<b>10,24,56,125</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>UGC Corpus Fund</i>	<i>MCA &amp; Computer Advance</i>	<i>UDF</i>	<i>Industrial Interface Fund</i>	<i>Infrastructure Development Fund</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	72,46,421	1,40,64,640	1,40,26,272	1,09,70,703	1,55,46,246	<b>6,18,54,282</b>	
b) Additions to the Funds:							
i. Receipts / Recovery		7,81,742	2,44,06,963	47,30,920		<b>2,99,19,625</b>	
ii. Income from Investments		7,85,700	7,56,159			<b>15,41,859</b>	
iii. Accrued Interest (18-19)			<b>2,71,483</b>			<b>2,71,483</b>	
Less: Accrued Interest (17-18)			2,47,726			<b>2,47,726</b>	
iv. MCA Recovery of Interest							
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>0</b>	<b>15,67,442</b>	<b>2,51,86,879</b>	<b>47,30,920</b>	<b>0</b>	<b>3,14,85,241</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment					4,68,004	<b>4,68,004</b>	
- Computer					90,800	<b>90,800</b>	
- Furniture							
- Vehicle							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc			23,08,462			<b>23,08,462</b>	
- Rent							
- Other Administrative Expenses		11,11,270	6,23,407	19,74,057	9,58,461	<b>46,67,195</b>	
<b>TOTAL (c)</b>	<b>0</b>	<b>11,11,270</b>	<b>29,31,869</b>	<b>19,74,057</b>	<b>15,17,265</b>	<b>75,34,461</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>72,46,421</b>	<b>1,45,20,812</b>	<b>3,62,81,282</b>	<b>1,37,27,566</b>	<b>1,40,28,981</b>	<b>8,58,05,062</b>	<b>6,18,54,282</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Academic Activity Fund</i>	<i>Computer Lab Fund</i>	<i>Placement Activity Fund</i>	<i>Advance Lab Fund</i>	<i>Software Subscription Fund</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	3,69,67,612	6,97,15,199	50,17,063	4,50,58,021	8,92,900	15,76,50,795	
b) Additions to the Funds:							
i. Receipts / Recovery	70,30,600	1,33,95,000	20,89,600	96,56,200		3,21,71,400	
ii. Income from Investments							
iii. Accrued Interest (19-20)							
Less: Accrued Interest (18-19)							
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>70,30,600</b>	<b>1,33,95,000</b>	<b>20,89,600</b>	<b>96,56,200</b>	<b>0</b>	<b>3,21,71,400</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment		20,26,281		15,900		20,42,181	
- Furniture		57,500				57,500	
- Computer				1,73,795		1,73,795	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	18,42,143		5,35,873	15,67,219		39,45,235	
<b>TOTAL (c)</b>	<b>18,42,143</b>	<b>20,83,781</b>	<b>5,35,873</b>	<b>17,56,914</b>	<b>0</b>	<b>62,18,711</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>4,21,56,069</b>	<b>8,10,26,418</b>	<b>65,70,790</b>	<b>5,29,57,307</b>	<b>8,92,900</b>	<b>18,36,03,484</b>	<b>15,76,50,795</b>



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>EMSF Overhead</i>	<i>Field Studies / Tour Fund</i>	<i>Library Fund</i>	<i>Sports Fund</i>	<i>Group Medical Insurance Fund</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	1,25,96,135	1,07,21,888	2,23,35,526	1,38,50,097	13,44,991	6,08,48,637	
b) Additions to the Funds:							
i. Receipts / Recovery	49,94,821	9,55,000	74,54,600	52,42,396		1,86,46,817	
ii. Temp. Adv. (Old)							
iii. Income from Investments				6,06,179		6,06,179	
iii. Accrued Interest (19-20)				3,98,321		3,98,321	
Less: Accrued Interest (18-19)				3,84,774		3,84,774	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>49,94,821</b>	<b>9,55,000</b>	<b>74,54,600</b>	<b>58,62,122</b>	<b>0</b>	<b>1,92,66,543</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building							
- Computer			96,000			96,000	
- Work in Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	17,30,138	2,26,623		1,23,467		20,80,228	
<b>TOTAL (c)</b>	<b>17,30,138</b>	<b>2,26,623</b>	<b>96,000</b>	<b>1,23,467</b>	<b>0</b>	<b>21,76,228</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,58,60,818	1,14,50,265	2,96,94,126	1,95,88,752	13,44,991	7,79,38,952	6,08,48,637

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	Laboratory Fund	Internet Fund	Student Merit Scholarship Fund	IT Service Fund	Staff Welfare Fund	Current Year 2019-20	Previous Year 2018-19
a) Opening Balance	60,71,252	42,45,416	1,21,17,472	29,453	4,63,107	2,29,26,700	
b) Additions to the Funds:							
i. Receipts / Recovery	2,45,195	7,000				2,52,195	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments			8,95,566		10,765	9,06,331	
iii. Accrued Interest (19-20)			4,04,999		1,203	4,06,202	
Less: Accrued Interest (18-19)			4,46,070		1,637	4,47,707	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>2,45,195</b>	<b>7,000</b>	<b>8,54,495</b>	<b>0</b>	<b>10,331</b>	<b>11,17,021</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	6,65,601		45,000			7,10,601	
<b>TOTAL (c)</b>	<b>6,65,601</b>	<b>0</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>7,10,601</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>56,50,846</b>	<b>42,52,416</b>	<b>1,29,26,967</b>	<b>29,453</b>	<b>4,73,438</b>	<b>2,33,33,120</b>	<b>2,29,26,700</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Affiliation &amp; Inspection Fund</i>	<i>Placement Fund</i>	<i>Examination Fund(Misc.)</i>	<i>Media Fund</i>	<i>Medical Examination Fund</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	7,40,32,736	1,50,33,891	86,62,959	67,88,475	1,26,65,393	11,71,83,454	
b) Additions to the Funds:							
i. Receipts / Recovery	5,61,33,058		11,73,550		27,84,350	6,00,90,958	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments	54,11,836	9,28,384	2,93,001			66,33,221	
iii. Accrued Interest (19-20)	23,57,311	7,05,663	20,856			30,83,830	
Less: Accrued Interest (18-19)	31,94,925	6,40,407				38,35,332	
Amount already received							
<b>TOTAL (b)</b>	<b>6,07,07,280</b>	<b>9,93,640</b>	<b>14,87,407</b>	<b>0</b>	<b>27,84,350</b>	<b>6,59,72,677</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment			6,75,463			6,75,463	
- Furniture							
- Vechile	13,06,581		13,20,644			26,27,225	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	4,11,68,023					4,11,68,023	
- Rent							
- Other Administrative Expenses	3,40,587					3,40,587	
<b>TOTAL (c)</b>	<b>4,28,15,191</b>	<b>0</b>	<b>19,96,107</b>	<b>0</b>	<b>0</b>	<b>4,48,11,298</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	9,19,24,825	1,60,27,531	81,54,259	67,88,475	1,54,49,743	13,83,44,833	11,71,83,454

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Amenities Development Fund</i>	<i>International Convention Complex Fund</i>	<i>University Corpus Fund</i>	<i>Central Instrumentat ion Fund</i>	<i>PG Diploma Courses Fund</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	2,92,21,084	38,82,364	1,62,58,177	14,30,732	56,90,249	5,64,82,606	
b) Additions to the Funds:							
i. Receipts / Recovery	1,38,59,000			6,47,254	11,39,672	1,56,45,926	
ii. Income from Investments		15,75,197		43,243	3,05,145	19,23,585	
iii. Accrued Interest (19-20)					1,43,211	1,43,211	
Less: Accrued Interest (18-19)		6,70,822			1,42,668	8,13,490	
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>1,38,59,000</b>	<b>9,04,375</b>	<b>0</b>	<b>6,90,497</b>	<b>14,45,360</b>	<b>1,68,99,232</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment				1,00,998		1,00,998	
- Furniture							
- Building - Work in Progress/Advance		29,32,300				29,32,300	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	75,23,537			3,97,984	4,12,710	83,34,231	
<b>TOTAL (c)</b>	<b>75,23,537</b>	<b>29,32,300</b>	<b>0</b>	<b>4,98,982</b>	<b>4,12,710</b>	<b>1,13,67,529</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,55,56,547	18,54,439	1,62,58,177	16,22,247	67,22,899	6,20,14,309	5,64,82,606

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS	FUND WISE BREAK UP				Debt & Deposit Interest	TOTAL	
	<i>Hostel Mess Subsidy Fund</i>	<i>Day Care Centre Fund</i>	<i>Pre-Primary School Fund</i>	<i>National Facility for Isotope Geosciences Fund</i>		<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	19,97,71,663	7,61,755	26,31,835	17,11,859	4,47,37,973	<b>24,96,15,085</b>	
b) Additions to the Funds:							
i. Receipts / Recovery		3,87,710	10,64,585	13,18,933		<b>27,71,228</b>	
ii. Income from Investments	1,38,63,595	45,647	1,79,101	83,561	2,47,86,667	<b>3,89,58,571</b>	
iii. Accrued Interest (19-20)	<b>88,33,382</b>	<b>19,095</b>	<b>1,00,696</b>	<b>4,774</b>	<b>1,17,65,676</b>	<b>2,07,23,623</b>	
Less: Accrued Interest (18-19)	99,38,349	19,022	91,858	4,756	1,22,69,237	<b>2,23,23,222</b>	
iv. Other - ADD: TDS Deducted							
<b>TOTAL (b)</b>	<b>1,27,58,628</b>	<b>4,33,430</b>	<b>12,52,524</b>	<b>14,02,512</b>	<b>2,42,83,106</b>	<b>4,01,30,200</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	4,85,636					<b>4,85,636</b>	
- Furniture	8,09,400					<b>8,09,400</b>	
- Building							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	18,22,055	98,659	1,21,330	23,246	15,62,018	<b>36,27,308</b>	
<b>TOTAL (c)</b>	<b>31,17,091</b>	<b>98,659</b>	<b>1,21,330</b>	<b>23,246</b>	<b>15,62,018</b>	<b>49,22,344</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>20,94,13,200</b>	<b>10,96,526</b>	<b>37,63,029</b>	<b>30,91,125</b>	<b>6,74,59,061</b>	<b>28,48,22,941</b>	<b>24,96,15,085</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP				TOTAL	
	<i>CIF Corpus Fund</i>	<i>Digital Activity Fund</i>	<i>Digital Resource Fund</i>		<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	41,86,608				41,86,608	
b) Additions to the Funds:						
i. Receipts / Recovery		93,08,000	9,59,000		1,02,67,000	
ii. Income from Investments	2,70,606				2,70,606	
iii. Accrued Interest (19-20)	2,04,550				2,04,550	
Less: Accrued Interest (18-19)	1,86,608				1,86,608	
iv. Other - ADD: TDS Deducted						
<b>TOTAL (b)</b>	<b>2,88,548</b>	<b>93,08,000</b>	<b>9,59,000</b>		<b>1,05,55,548</b>	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Equipment						
- Furniture						
- Building						
ii. Revenue Expenditure						
- Salaries, Wages and Allowance etc						
- Rent						
- Other Administrative Expenses						
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	44,75,156	93,08,000	9,59,000	0	1,47,42,156	41,86,608
<b>GRANT TOTAL (DEBT &amp; DEPOSIT) C</b>					<b>98,37,19,879</b>	<b>83,32,04,292</b>
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL					116,91,36,804	97,06,97,911
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL						0
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL						0
<b>GRAND TOTAL (2) + (2A) + (2B)</b>					<b>116,91,36,804</b>	<b>97,06,97,911</b>

**SCHEDULE - 2a ENDOWMENT FUND**

(Amount- ₹)

PARTICULARS  ENDOWMENT	FUND WISE BREAK UP				TOTAL	
	Endowments	Donar's Gold Medals	University Gold Medals	General Endowments	Current Year 2019-20	Previous Year 2018-19
a) Opening Balance :	1,48,22,468	56,21,497	7,89,986	26,69,590	2,39,03,541	
b) Additions to the Funds:						
i. New Endowment	17,78,316	5,74,532	79,339	3,03,684	27,35,871	
ii. Income from Investments						
iii. Adv.Adjusted (Old)						
iii. Accrued Interest (19-20)	6,98,205	2,25,574	31,150	1,19,233	10,74,162	
Less: Accrued Interest (18-19)	6,35,642	2,05,361	28,359	1,08,549	9,77,911	
<b>TOTAL (b)</b>	<b>18,40,879</b>	<b>5,94,745</b>	<b>82,130</b>	<b>3,14,368</b>	<b>28,32,122</b>	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets						
- Others						
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.						
- Rent						
- Other Administrative expenses	27,10,550				27,10,550	
<b>TOTAL (c)</b>	<b>27,10,550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,10,550</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,39,52,797	62,16,242	8,72,116	29,83,958	2,40,25,113	2,39,03,541

(A) GENERAL ACCOUNTS: SCHEDULE - 2a TOTAL					2,40,25,113	2,39,03,541
(B) DDE ACCOUNTS: SCHEDULE - 2aA TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2aB TOTAL					0	0
<b>GRAND TOTAL 2a + 2aA + 2aB</b>					<b>2,40,25,113</b>	<b>2,39,03,541</b>

**SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS**

(Amount- ₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
<b>A. Current Liabilities</b>				
1. Caution Deposits - Ex-Students		1,45,32,487		1,35,67,487
Caution Deposits - Current Students		38,19,000		30,58,000
Security Deposits		4,15,683		1,82,902
2. Earnest Money Deposit		84,87,447		63,16,545
3. Other Current Liabilities				
a. March 2020 salary paid in April 2020 (Salary A/c)	7,74,51,305		7,30,93,003	
c. March 2020 Pension paid in April 2020 (Recurring A/c)	1,16,93,234		99,01,527	
d. Group Insurance	92,657		92,657	
e. Loan from U.D.F to Plan A/c	3,00,000		3,00,000	
f. Outstanding Expenses as on 31.03.2020	3,92,25,728		1,45,96,223	
h. Amount Payable to CPWD	49,21,502		49,21,502	
i. Amount Payable to RITES	3,46,84,920		3,46,84,920	
j. Unutilized Grant as on 31.03.2020(Salary)				
k. Unutilized Grant as on 31.03.2020(Recurring)	4,04,09,207		35,71,205	
l. Unutilized Grant as on 31.03.2020(Capital Grant)	37,36,63,781		32,31,00,564	
m. Grant Receivable for Capital Asset(2019-20)				
n. Grant Receivable for Pension Head(31) 2019-20 from UGC	0		9,12,24,000	
o. Interest from Salary A/c is payable to UGC	6,77,331		6,77,331	
p. Interest from Capital Asset is payable to UGC	46,15,967		46,15,967	
Add: Interest from Capital Head is payable to UGC(2019-20)	1,69,61,703			
q. Grant Receivable for WIFI Campus from UGC			46,83,000	
r. Remittance of Recoveries	6,124		6,124	
s. Receipts against sponsored Projects (Sub-Schedule 3a)	38,38,38,592		30,24,73,580	
t. Receipts against sponsored fellowship&scholarships(Sub-Schedule 3b)	4,84,71,017	103,70,13,068	3,78,90,663	90,58,32,266
<b>Total (A)</b>		<b>106,42,67,685</b>		<b>92,89,57,200</b>
<b>B. Provisions</b>				
1. For Taxation				
2. Actuarial Value of Pension	591,22,05,675		535,16,22,106	
3. Actuarial Value of Gratuity	55,68,38,955		56,85,94,253	
4. Actuarial Value of Leave Encashment	72,67,62,104		71,85,19,892	
5. Expenses Payable				
<b>Total (B)</b>		<b>719,58,06,734</b>		<b>663,87,36,251</b>
<b>Total (A) + (B)</b>		<b>826,00,74,419</b>		<b>756,76,93,451</b>
(A) GENERAL ACCOUNTS: SCHEDULE - 3 TOTAL		826,00,74,419		756,76,93,451
(B) DDE ACCOUNTS: SCHEDULE - 3A TOTAL		5,41,19,849		1,39,31,590
(C) PUCC ACCOUNTS: SCHEDULE - 3B TOTAL		46,36,072		40,13,372
<b>GRAND TOTAL (3) + (3A) + (3B)</b>		<b>831,88,30,340</b>		<b>758,56,38,413</b>



**SUB - SCHEDULE - 3a & 3b : CURRENT LIABILITIES & PROVISIONS**

(Amount- ₹)

Head of Account EMSFA/C	Opening Balance as on 01-04-2019		Transactions During the Year 2019-2020		Closing Balance as on 31-03-2020	
	DR	CR	DR	CR	DR	CR
<b>3a. PROJECTS:</b>						
1. University Grant Commission		4,18,82,130	73,02,518	2,41,48,797		5,87,28,409
2. Council of Scientific & Industrial Research		34,84,129	14,60,525	14,06,862		34,30,466
3. DAE - NBHM		2,93,979	2,93,782	60,000		60,197
4. Dept. of Science & Technology		10,98,54,843	3,47,97,151	7,18,91,902		14,69,49,594
5. AICTE		21,00,935				21,00,935
6. ICSSR		17,51,645	26,31,432	46,13,250		37,33,463
7. DBT		2,42,47,509	92,43,914	90,36,083		2,40,39,678
8. CICT		2,97,716	21,369	20,000		2,96,347
9. ICMR		22,24,572	11,96,262	24,27,500		34,55,810
10. Other Agencies		5,89,93,659	2,86,59,642	4,63,17,026		7,66,51,043
11. Fixed Deposit Interest		5,73,42,463		70,50,187		6,43,92,650
<b>TOTAL - 3a</b>	<b>-</b>	<b>30,24,73,580</b>	<b>8,56,06,595</b>	<b>16,69,71,607</b>		<b>38,38,38,592</b>
<b>3b. FELLOWSHIP:</b>						
1. University Grant Commission		3,45,77,750	31,89,615	54,44,353		3,68,32,488
2. Dept. of Science & Technology		4,11,421	1,13,86,867	1,45,93,145		36,17,699
3. ICSSR - Post Doctoral Fellowship		21,21,180	14,05,500	16,41,000		23,56,680
4. DBT		1,55,451	13,28,861	11,20,002		-53,408
5. ICMR		5,47,505	18,13,337	26,75,595		14,09,763
6. Other Agencies		77,356	10,97,325	53,27,764		43,07,795
<b>TOTAL - 3b</b>	<b>0</b>	<b>3,78,90,663</b>	<b>2,02,21,505</b>	<b>3,08,01,859</b>	<b>0</b>	<b>4,84,71,017</b>
<b>GRANT TOTAL (3a+3b)</b>	<b>0</b>	<b>34,03,64,243</b>	<b>10,58,28,100</b>	<b>19,77,73,466</b>	<b>0</b>	<b>43,23,09,609</b>

## Schedule 3(c) Unutilized Grants from UGC, Government of India, Etc.,

(Amount-₹)

Particulars	Salary	Recurring	Total	Non-Recurring Capital Grant	Grant Total
Balance Brought Forward	-7,40,97,183	35,71,205	-7,05,25,978	40,24,91,045	33,19,65,067
Add:					
Grant Recevied during the year	132,77,06,000	47,59,86,000	180,36,92,000	12,00,00,000	192,36,92,000
Interest Earned				1,69,61,703	1,69,61,703
Internal Receipts		27,82,03,737	27,82,03,737		27,82,03,737
<b>Total A</b>	<b>125,36,08,817</b>	<b>75,77,60,942</b>	<b>201,13,69,759</b>	<b>53,94,52,748</b>	<b>255,08,22,507</b>
Less:					
Utilized for Revenue/Capital Expenditure	137,33,11,160	71,73,51,735	209,06,62,895	2,38,31,623	211,44,94,518
Utilized for Grants					
<b>Total B</b>	<b>137,33,11,160</b>	<b>71,73,51,735</b>	<b>209,06,62,895</b>	<b>2,38,31,623</b>	<b>211,44,94,518</b>
<b>Total: (A - B)</b>	<b>-11,97,02,343</b>	<b>4,04,09,207</b>	<b>-7,92,93,136</b>	<b>51,56,21,125</b>	<b>43,63,27,989</b>

**SCHEDULE 4 - FIXED ASSETS (FY 2019-20)**

(Amount-₹)

DESCRIPTION  Annual Allocation - Capital Asset	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* - Pondicherry		1,000			1,000	0				0	0	1,000	1,000
b) Freehold* - Port Blair		1,97,165			1,97,165	0				0	0	1,97,165	1,97,165
II. Buildings:													
a) On Freehold Land	2.00	27,18,14,002	2,30,214		27,20,44,216	13,08,18,479	54,36,280	4,604		54,40,884	13,62,59,363	13,57,84,853	14,09,95,523
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	36,07,304			36,07,304	36,07,304		0		0	36,07,304	0	0
V. Furniture, Fixtures & Fittings	7.50	5,00,40,319	19,31,176		5,19,71,495	4,39,64,869	37,53,024	1,44,838		38,97,862	4,78,62,731	41,08,764	60,75,450
VI. Office Equipment	7.50	15,39,18,425	16,67,088		15,55,85,513	15,15,91,686	23,26,739	1,25,032		24,51,771	15,40,43,457	15,42,056	23,26,739
VII. Scientific Equipment	8.00	5,86,168	52,94,521		58,80,689	2,34,467	46,893	4,23,562		4,70,455	7,04,922	51,75,767	3,51,701
VIII. Computer/peripherals	20.00	3,61,72,377	1,40,85,138		5,02,57,515	3,97,52,992	35,80,615	28,17,028		63,97,643	4,61,50,635	41,06,880	-3,580,615
IX. Electric Installations & Fittings	5.00												
X. Library books	10.00	14,75,72,329	31,82,430		15,07,54,759	14,75,72,329	0	3,18,243		3,18,243	14,78,90,572	28,64,187	0
XI. Academic Robes		44,150			44,150	44,150	0				44,150	0	0
XII. Tube wells & water supply													
XIII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Journals - Software													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
<b>Total Tangible Assets</b>		<b>66,39,53,239</b>	<b>2,63,90,567</b>	<b>0</b>	<b>69,03,43,806</b>	<b>51,75,86,276</b>	<b>1,51,43,551</b>	<b>38,33,306</b>	<b>0</b>	<b>1,89,76,858</b>	<b>53,65,63,134</b>	<b>15,37,80,672</b>	<b>14,63,66,963</b>
<b>Intangible Assets</b>													
a. E-Journals	40.00	8,25,11,208	1,61,12,462		9,86,23,670	7,28,43,282	96,67,926	64,44,985		1,61,12,911	8,89,56,193	96,67,477	96,67,926
b. Journals - Software	40.00	11,18,940	4,36,359		15,55,299	11,18,940		1,74,544		1,74,544	12,93,484	2,61,815	0
C. Computer - Software	40.00		6,00,000		6,00,000			2,40,000		2,40,000	2,40,000	3,60,000	0
<b>Total Intangible Assets</b>		<b>8,36,30,148</b>	<b>1,71,48,821</b>	<b>0</b>	<b>10,07,78,969</b>	<b>7,39,62,222</b>	<b>96,67,926</b>	<b>68,59,528</b>	<b>0</b>	<b>1,65,27,454</b>	<b>9,04,89,677</b>	<b>1,02,89,292</b>	<b>96,67,926</b>
XII. a.Capital Work-in-Progress													
<b>A. Total of CURRENT YEAR</b>		<b>74,75,83,387</b>	<b>4,35,39,388</b>	<b>0</b>	<b>79,11,22,775</b>	<b>59,15,48,498</b>	<b>2,48,11,477</b>	<b>1,06,92,835</b>	<b>0</b>	<b>3,55,04,312</b>	<b>62,70,52,811</b>	<b>16,40,69,964</b>	<b>15,60,34,889</b>
PREVIOUS YEAR		72,21,40,062	2,54,43,325		74,75,83,387	53,89,34,601	4,54,95,385	71,18,511		5,26,13,898	59,15,48,498	13,60,34,889	18,32,05,459

**SCHEDULE 4 - FIXED ASSETS (FY 2019-20)**

(Amount-₹)

DESCRIPTION  PLAN	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	185,29,96,038	30,32,113		185,60,28,151	19,23,49,931	3,70,59,921	60,642		3,71,20,563	22,94,70,494	162,65,57,657	166,06,46,107
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment	5.00	3,33,210			3,33,210	1,12,765	16,661			16,661	1,29,426	2,03,785	2,20,445
IV. Vehicle	10.00	59,35,279			59,35,279	59,35,279				0	59,35,279	0	0
V. Furniture & Fixtures	7.50	20,33,39,521			20,33,39,521	10,90,09,659	1,52,50,464	0		1,52,50,464	12,42,60,123	7,90,79,398	9,43,29,862
VI. Office Equipment	7.50	84,15,62,457	11,09,462		84,26,71,919	51,94,16,490	6,31,17,184	83,210		6,32,00,394	58,26,16,883	26,00,55,036	32,21,45,967
VII. Computer/peripherals	20.00	5,90,59,885			5,90,59,885	5,90,59,885		0		0	5,90,59,885	0	0
VIII. Electric Installations & Fittings	5.00	1,61,50,081			1,61,50,081	24,22,512	8,07,504	0		8,07,504	32,30,016	1,29,20,065	1,37,27,569
IX. Library books	10.00	10,84,70,813			10,84,70,813	10,84,70,813		0		0	10,84,70,813	0	0
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
<b>Total Tangible Assets</b>		<b>308,78,47,284</b>	<b>41,41,575</b>		<b>309,19,88,859</b>	<b>99,67,77,333</b>	<b>11,62,51,734</b>	<b>1,43,852</b>	<b>0</b>	<b>11,63,95,586</b>	<b>111,31,72,918</b>	<b>197,88,15,941</b>	<b>209,10,69,951</b>
<b>Intangible Assets</b>													
a. E-Journals	40.00	24,65,179			24,65,179	24,65,179		0		0	24,65,179	0	0
<b>Total Intangible Assets</b>		<b>24,65,179</b>	<b>0</b>		<b>24,65,179</b>	<b>24,65,179</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>24,65,179</b>	<b>0</b>	<b>0</b>
<b>A. Total of CURRENT YEAR</b>		<b>309,03,12,463</b>	<b>41,41,575</b>	<b>0</b>	<b>309,44,54,038</b>	<b>99,92,42,512</b>	<b>11,62,51,734</b>	<b>1,43,852</b>	<b>0</b>	<b>11,63,95,586</b>	<b>111,56,38,097</b>	<b>197,88,15,941</b>	<b>209,10,69,951</b>
XII. a.Capital WIP/Advance - CPWD		102,43,91,305			102,43,91,305							102,43,91,305	102,43,91,305
b. Capital WIP/Advance - RITES		66,96,13,986			66,96,13,986							66,96,13,986	66,96,13,986
C. WIP/Advance - HR TEM Equipment		0			0							0	0
D. WIP/Advance - WIFI		6,92,38,864			6,92,38,864							6,92,38,864	6,92,38,864
TRANSFER TO ASSETS		0			0							0	0
<b>B. NET WORK-IN-PROGRESS</b>		<b>176,32,44,155</b>	<b>0</b>	<b>0</b>	<b>176,32,44,155</b>							<b>176,32,44,155</b>	<b>176,32,44,155</b>
<b>GRANT TOTAL (A+B)</b>		<b>485,35,56,618</b>	<b>41,41,575</b>	<b>0</b>	<b>485,76,98,193</b>	<b>99,92,42,513</b>	<b>11,62,51,734</b>	<b>1,43,852</b>	<b>0</b>	<b>11,63,95,586</b>	<b>111,56,38,097</b>	<b>374,20,60,096</b>	<b>385,43,14,105</b>
PREVIOUS YEAR		478,08,06,537	7,27,50,081	0	485,35,56,618	88,01,64,391	11,90,78,122	0	0	11,90,73,122	99,92,42,513	385,43,14,105	390,06,42,146

**SCHEDULE 4 - FIXED ASSETS (FY 2019-20)**

(Amount-₹)

DESCRIPTION  UDF	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	2,30,18,764			2,30,18,764	48,98,960	4,60,375			4,60,375	53,59,335	1,76,59,429	1,81,19,804
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	46,91,603			46,91,603	11,66,388	4,69,160	0		4,69,160	16,35,549	30,56,055	35,25,215
V. Furniture & Fixtures	7.50	17,45,687	20,350		17,66,037	8,46,776	1,30,927	1,526		1,32,453	9,79,229	7,86,808	8,98,911
VI. Office Equipment	7.50	1,61,13,753	5,33,212		1,66,46,965	64,65,212	12,08,531	39,991		12,48,522	77,13,734	89,33,231	96,48,541
VII. Computer/peripherals	20.00	17,10,066	88,564		17,98,630	10,26,039	3,42,013	17,713		3,59,726	13,85,765	4,12,865	6,84,027
VIII. Electric Installations & Fittings													
IX. Library books	10.00	2,61,816			2,61,816	1,80,706	26,182	0		26,182	2,06,888	54,928	81,110
X. Academic Robes													
Xi. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
<b>A. Total of CURRENT YEAR</b>		<b>4,75,41,689</b>	<b>6,42,126</b>	<b>0</b>	<b>4,81,83,815</b>	<b>1,45,84,081</b>	<b>26,37,188</b>	<b>59,230</b>	<b>0</b>	<b>26,96,418</b>	<b>1,72,80,500</b>	<b>3,09,03,315</b>	<b>3,29,57,608</b>
B. Capital WIP/Advance - CPWD		47,40,000			47,40,000							47,40,000	47,40,000
<b>B. NET WORK-IN-PROGRESS</b>		<b>47,40,000</b>	<b>0</b>	<b>0</b>	<b>47,40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,40,000</b>	<b>47,40,000</b>
<b>GRANT TOTAL (A+B)</b>		<b>5,22,81,689</b>	<b>6,42,126</b>	<b>0</b>	<b>5,29,23,815</b>	<b>1,45,84,081</b>	<b>26,37,188</b>	<b>59,230</b>	<b>0</b>	<b>26,96,418</b>	<b>1,72,80,500</b>	<b>3,56,43,315</b>	<b>3,76,97,608</b>
PREVIOUS YEAR		4,75,08,910	47,72,779		5,22,81,689	1,19,46,893	21,87,367	4,49,822		26,37,188	1,45,84,081	3,76,97,607	3,55,62,016

**SCHEDULE 4 - FIXED ASSETS (FY 2019-20)**

(Amount-₹)

DESCRIPTION  DEBT & DEPOSIT	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00												
b) On Leasehold Land													
c) Ownership Flats/ Premises													
III. Plants, machinery & equipment													
IV. Vehicle	10.00		26,27,225		26,27,225		0	2,62,723		2,62,723	2,62,723	23,64,503	
V. Furniture & Fixtures	7.50	35,00,111	8,09,400		43,09,511	14,34,194	2,62,508	60,705		3,23,213	17,57,407	25,52,104	20,65,917
VI. Office Equipment	7.50	1,61,59,621	37,72,282		1,99,31,903	61,49,874	12,11,972	2,82,921		14,94,893	76,44,767	1,22,87,136	1,00,09,747
VII. Computer/peripherals	20.00	18,62,887	4,18,095		22,80,982	13,37,708	3,72,577	83,619		4,56,196	17,93,904	4,87,078	5,25,179
VIII. Electric Installations & Fittings													
IX. Library books	10.00	47,66,704			47,66,704	4,76,670	4,76,670	0		4,76,670	9,53,341	38,13,363	42,90,034
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	5,45,750			5,45,750	4,36,600	1,09,150	0		1,09,150	5,45,750	0	1,09,150
d). Gymnasium Equipments													
<b>Total Tangible Assets</b>		<b>2,68,35,073</b>	<b>76,27,002</b>	<b>0</b>	<b>3,44,62,075</b>	<b>98,35,047</b>	<b>24,32,878</b>	<b>6,89,968</b>	<b>0</b>	<b>31,22,845</b>	<b>1,29,57,892</b>	<b>2,15,04,183</b>	<b>1,70,00,026</b>
<b>Intangible Assets</b>													
a. E-Journals	40.00	2,30,23,347			2,30,23,347	2,11,84,148	18,39,200	0		18,39,200	2,30,23,347	0	18,39,199
<b>Total Intangible Assets</b>		<b>2,30,23,347</b>	<b>0</b>	<b>0</b>	<b>2,30,23,347</b>	<b>2,11,84,148</b>	<b>18,39,200</b>	<b>0</b>	<b>0</b>	<b>18,39,200</b>	<b>2,30,23,347</b>	<b>0</b>	<b>18,39,199</b>
<b>A. Total of CURRENT YEAR</b>		<b>4,98,58,420</b>	<b>76,27,002</b>	<b>0</b>	<b>5,74,85,422</b>	<b>3,10,19,194</b>	<b>42,72,078</b>	<b>6,89,968</b>	<b>0</b>	<b>49,62,045</b>	<b>3,59,81,239</b>	<b>2,15,04,183</b>	<b>1,88,39,226</b>
XII. a.Capital WIP/Advance - CPWD		90,00,000	0		90,00,000							90,00,000	90,00,000
XII. a.Capital WIP/Advance - RITES		37,10,13,219	29,32,300		37,39,45,519							37,39,45,519	37,10,13,219
<b>B. NET WORK-IN-PROGRESS</b>		<b>38,00,13,219</b>	<b>29,32,300</b>	<b>0</b>	<b>38,29,45,519</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,29,45,519</b>	<b>38,00,13,219</b>
<b>GRANT TOTAL (A+B)</b>		<b>42,98,71,639</b>	<b>1,05,59,302</b>	<b>0</b>	<b>44,04,30,941</b>	<b>3,10,19,194</b>	<b>42,72,078</b>	<b>6,89,968</b>	<b>0</b>	<b>49,62,045</b>	<b>3,59,81,239</b>	<b>40,44,49,702</b>	<b>39,88,52,445</b>
PREVIOUS YEAR		27,61,13,234	25,37,58,405	10,00,00,000	42,98,71,639	1,92,67,828	1,09,94,834	7,56,533		1,17,51,365	3,10,19,194	39,88,52,445	25,68,45,406
(7) GENERAL ACCOUNTS TOTAL		617,21,56,624	5,88,82,391	0	614,21,75,724	181,07,23,493	14,79,72,477	1,15,85,884	0	15,95,58,361	179,59,52,647	434,62,23,077	436,14,33,130

**SCHEDULE 4A - FIXED ASSETS (FY 2019-20)**

(Amount-₹)

DESCRIPTION  DDE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,53,67,664			3,53,67,664	99,65,675	7,07,353			7,07,353	1,06,73,028	2,46,94,636	2,54,01,989
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	48,42,371	3,74,635			3,74,635	52,17,006	0	3,74,635
V. Furniture & Fixtures	7.50	28,64,091			28,64,091	22,58,866	2,14,807			2,14,807	24,73,673	3,90,418	6,05,225
VI. Office Equipment	7.50	56,14,113	39,780		56,53,893	53,13,676	3,00,437	2,984		3,03,421	56,17,097	36,797	3,00,437
VII. Computer/peripherals	20.00	8,51,017			8,51,017	8,12,259	38,758			38,758	8,51,017	0	38,758
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,87,18,480			1,87,18,480	1,08,04,302	18,71,848			18,71,848	1,26,76,150	60,42,330	79,14,178
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
<b>A. Total of CURRENT YEAR</b>		<b>6,86,32,371</b>	<b>39,780</b>	<b>0</b>	<b>6,86,72,151</b>	<b>3,39,97,149</b>	<b>35,07,838</b>	<b>2,984</b>	<b>0</b>	<b>35,10,822</b>	<b>3,75,07,971</b>	<b>3,11,64,173</b>	<b>3,46,35,222</b>
PREVIOUS YEAR		<b>6,86,12,648</b>	<b>19,723</b>		<b>6,86,32,371</b>	<b>3,00,90,179</b>	<b>39,05,491</b>	<b>1,479</b>		<b>39,06,968</b>	<b>3,39,97,149</b>	<b>3,46,35,222</b>	<b>3,85,22,469</b>

**SCHEDULE 4B - FIXED ASSETS (FY 2019-20)**

(Amount - ₹)

DESCRIPTION  COMMUNITY COLLEGE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	37,25,987	2,93,313			2,93,313	40,19,300	1,06,46,345	1,09,39,658
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668	0			0	8,09,668	0	0
V. Furniture & Fixtures	7.50	68,20,110			68,20,110	42,34,549	5,11,508			5,11,508	47,46,057	20,74,053	25,85,561
VI. Office Equipment	7.50	1,77,93,222	2,14,529		1,80,07,751	1,24,38,067	13,34,492	16,090		13,50,581	1,37,88,648	42,19,103	53,55,155
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026	0			0	21,42,026	0	
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	17,43,669	2,10,741			2,10,741	19,54,410	1,53,002	3,63,743
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40		2,47,800		2,47,800			99,120		99,120	99,120	1,48,680	
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
<b>A. Total of CURRENT YEAR</b>		<b>4,43,38,083</b>	<b>4,62,329</b>	<b>0</b>	<b>4,48,00,412</b>	<b>2,50,93,966</b>	<b>23,50,054</b>	<b>1,15,211</b>	<b>0</b>	<b>24,65,265</b>	<b>2,75,59,231</b>	<b>1,72,41,183</b>	<b>1,92,44,117</b>
PREVIOUS YEAR		4,29,49,788	13,88,295		4,43,38,083	2,26,68,002	23,11,323	1,14,642		24,25,965	2,50,93,967	1,92,44,116	2,02,81,786

**FIXED ASSET**

Total Tangible Asset General Account		393,91,47,739	3,93,03,379	0	397,84,51,118	159,78,73,851	14,23,23,243	48,44,550	0	14,71,67,793	174,50,41,645	223,34,09,468	234,12,73,888
(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		393,91,47,739	3,93,03,379	0	397,84,51,118	159,78,73,851	14,23,23,243	48,44,550	0	14,71,67,793	174,50,41,645	223,34,09,468	234,12,73,888
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
<b>TOTAL (4) + (4A) + (4B) = A</b>		<b>393,91,47,739</b>	<b>3,93,03,379</b>	<b>0</b>	<b>397,84,51,118</b>	<b>159,78,73,851</b>	<b>14,23,23,243</b>	<b>48,44,550</b>	<b>0</b>	<b>14,71,67,793</b>	<b>174,50,41,645</b>	<b>223,34,09,468</b>	<b>234,12,73,888</b>
Total Intangible Asset General Account = B		10,91,18,674	1,71,48,821	0	12,62,67,495	9,76,11,549	1,15,07,126	68,59,528	0	1,83,66,654	11,59,78,203	1,02,89,292	1,15,07,125
<b>GRAND TOTAL = A+B</b>		<b>404,82,66,413</b>	<b>5,64,52,200</b>	<b>0</b>	<b>410,47,18,613</b>	<b>169,54,85,401</b>	<b>15,38,30,369</b>	<b>1,17,04,078</b>	<b>0</b>	<b>16,55,34,447</b>	<b>186,10,19,848</b>	<b>224,36,98,760</b>	<b>235,27,81,012</b>

**WORK IN PROGRESS**

(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		214,79,97,374	29,32,300	0	215,09,29,674	0	0	0	0	0	0	215,09,29,676	214,79,97,374
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
<b>GRAND TOTAL (4) + (4A) + (4B)</b>		<b>214,79,97,374</b>	<b>29,32,300</b>	<b>0</b>	<b>215,09,29,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215,09,29,676</b>	<b>214,79,97,374</b>



**SCHEDULE - 5 : INVESTMENTS**  
**Earmarked / Endowment Funds**

(Amount - ₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
1. Others: With Scheduled Banks				
EMS	16,78,89,477		16,40,00,000	
Endowment Fund	2,17,39,654		1,98,62,923	
(A) GENERAL ACCOUNTS: SCHEDULE - 5 TOTAL		18,96,29,131		18,38,62,923
(B) DDE ACCOUNTS: SCHEDULE - 5A TOTAL				0
(C) PUCC ACCOUNTS: SCHEDULE - 5B TOTAL				0
<b>GRAND TOTAL (5) + (5A) + (5B)</b>		18,96,29,131		18,38,62,923
<b>TOTAL</b>		18,96,29,131		18,38,62,923

**SCHEDULE -6 : INVESTMENT - Others**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Others				
Annual Allocation - Capital Asset	11,74,41,654		21,99,99,978	
Plan	1,00,00,000		4,00,00,000	
HBA	8,61,40,822		7,24,00,000	
Debt & Deposit	30,73,48,148		29,78,50,407	
Student Merit Scholarship	90,85,614		87,00,000	
Placement	1,41,44,246		1,29,00,000	
Staff Welfare Fund	3,23,725		70,000	
Affiliation & Inspection Fund	5,96,76,512		5,89,99,999	
UDF	53,38,250		50,00,000	
Examination Fund	3,00,000		0	
Hostel Mess Subsidy Fund	18,65,09,493		18,49,99,987	
Sports Fund	78,38,258		75,00,000	
PGDCF	30,00,000		30,00,000	
NFIG	1,00,000		1,00,000	
Day Care Centre	4,00,000		4,00,000	
International Convention Centre	0		2,07,00,000	
CIF Corpus Fund	42,70,606		40,00,000	
Pre-Primary School Fund	21,35,303		20,00,000	
<b>TOTAL</b>		81,40,52,631		93,86,20,371
(A) GENERAL ACCOUNTS: SCHEDULE - 6 TOTAL		81,40,52,631		93,86,20,371
(B) DDE ACCOUNTS: SCHEDULE - 6A TOTAL		101,09,94,050		95,18,98,977
(C) PUCC ACCOUNTS: SCHEDULE - 6B TOTAL				0
<b>GRAND TOTAL (6) + (6A) + (6B)</b>		182,50,46,681		189,05,19,348

**SCHEDULE - 7 : CURRENT ASSETS**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL.		TOTAL
<b>1. Stock:</b>				
a. Closing Stock		23,11,052		24,06,768
<b>2. Sundry Debtors:</b>				
a. Debts Outstanding for a period exceeding six months				
b. Others				
<b>3. Imprest</b>		<b>40,608</b>		<b>12,522</b>
<b>4. Bank Balances</b>				
a. With Scheduled Banks: In Current Accounts				
EMS	10,26,33,370		2,66,24,697	
Endowment Fund	12,11,298		30,62,708	
Annual Allocation	34,61,78,658		10,69,85,497	
Plan	3,04,06,673		2,17,255	
HBA	1,15,67,538		1,65,22,051	
Debt & Deposit	15,91,86,325		2,81,10,578	
Student Merit Scholarship	86,20,214		81,55,262	
Placement	12,05,930		15,21,792	
Staff Welfare Fund	1,48,510		3,91,470	
Affiliation & Inspection Fund	2,98,00,666		1,17,21,226	
Central Instrumentation Facility	16,31,322		14,39,807	
UDF	2,80,96,202		73,58,737	
Examination Fund	80,65,158		88,94,714	
PGDCF	36,43,721		26,11,614	
NFIG Fund	29,86,351		16,07,103	
Pre-Primary School	14,12,946		5,39,918	
Day Care Centre	6,49,954		3,42,733	
Hostel Mess Subsidy Fund	1,35,70,324		48,33,326	
Sports Fund	73,37,481		24,73,631	
CIF Corpus Fund			0	
IT Service Fund	29,453		29,453	
International Convention Centre	63,12,425	76,46,94,519	4,50,20,924	27,84,64,496
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
<b>TOTAL</b>		<b>76,70,46,179</b>		<b>28,08,83,786</b>
(A) GENERAL ACCOUNTS: SCHEDULE - 7 TOTAL		76,70,46,179		28,08,83,786
(B) DDE ACCOUNTS: SCHEDULE - 7A TOTAL		25,26,99,120		14,23,75,501
(C) PUCC ACCOUNTS: SCHEDULE - 7B TOTAL		2,40,62,775		1,66,84,595
<b>GRAND TOTAL (7) + (7A) + (7B)</b>		<b>104,38,08,074</b>		<b>43,99,43,882</b>

**SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
1. Advances to employees: (Non-interest bearing)				
Festival			65,74,614	
LTC	13,700		2,63,836	
Tour Advance	50,000			
Medical Advance	2,50,000	3,13,700		68,38,450
2. Long Term Advances to employees: (Interest bearing)				
a. MCA	8,81,310		20,61,515	
Less: MCA Recovery	0	8,81,310	11,80,205	8,81,310
3. Token Advance to PMC (2018-19)	50,00,000			
Token Advance to PMC (2019-20)	50,00,000	1,00,00,000		50,00,000
Others - Temporary Advance Outstanding				
Recurring	2,68,90,167		36,86,365	
Plan	68,82,218		46,37,305	
EMSF	1,01,73,898		84,99,420	
U.D.F	27,33,000		15,77,462	
Debt & Deposit	76,32,240	5,43,11,523	45,07,629	2,29,08,181

**SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont..)**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
4. Prepaid Expenses				
Insurance	4,02,799		1,66,756	
AMC at Port Blair	9,22,000		9,22,000	
Franking Machine AMC 2018-2019		13,24,799		10,88,756
5. Deposits:				
a. Telephone	3,79,030		3,79,030	
b. Electricity	97,67,891		97,67,891	
c. F.M. Radio Bank Guarantee	25,000		25,000	
d. LPG Deposit	1,16,250		1,16,250	
e. Deposti with BSNL	61,09,530	1,63,97,701	61,09,530	1,63,97,701
6. Income Accrued:				
a. Investments from Earmarked / Endowment Funds:				
EMSf	38,11,015		50,56,408	
Endowment Fund	10,74,162	48,85,177	9,77,911	60,34,319
b. Investments from Others:				
Annual Allocation - Capital Asset Plan	60,41,737		1,14,60,492	
HBA	13,859		10,02,411	
Debt & Deposit	50,16,313		55,89,001	
Student Merit Scholarship	1,17,65,676		1,22,69,237	
Placement	4,04,999		4,46,070	
Staff Welfare Fund	7,05,663		6,40,407	
Affiliation & Inspection Fund	1,203		1,637	
PGDCF	23,57,311		31,94,925	
NFIG Fund	1,43,211		1,42,668	
Day Care Centre	4,774		4,756	
UDF	19,095		19,022	
Examination Fund	2,71,483		2,47,726	
Hostel Mess Subsidy Fund	20,856		0	
Sports Fund	88,33,382		99,38,349	
CIF Corpus Fund	3,98,321		3,84,774	
Pre-Primary School Fund	2,04,550		1,86,608	
International Convention Centre	1,00,696		91,858	
b. On Loans and Advances		3,63,03,129	6,70,822	4,62,90,763
c. Others				

**SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont..)**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
7. Other Receivables				
a. Debit balances in sponsored projects				
b. Other Advance-(Telephone Charges - Detailed Bills )				
Library fine dues				
Rent dues				
Interest from RITES				
e. Staff Advance (Other Advance)				
Inspection / Affiliation Fund due from College	22,50,000		22,50,000	
Loan to Plan A/c from UDF	3,00,000	25,50,000	3,00,000	25,50,000
8. Claims Receivable				
Interest to be received from Banks		20,783		20,783
TDS to be received from Banks D&D A/c(109866+12049)		1,21,915		1,21,915
Grants Receivables - Plan A/c (Sub-Schedule - 8a)		5,84,48,344		4,96,99,902
Grants Receivables - Pension Head(31) from UGC				9,12,24,000
Grants Receivables - WIFI Campus from UGC				46,83,000
Grants Receivables - Recurring A/c from UGC(Withheld)		8,00,00,000		6,00,00,000
b. Debit balance in Sponsored Projects(Sub Schedule - 8b)		5,43,86,512		4,25,16,015
Debit balance in Fellowship & Scholarship(Sub Schedule - 8c)		12,32,61,068		11,98,19,666
<b>TOTAL</b>		<b>44,32,05,961</b>		<b>47,60,74,761</b>
(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		44,32,05,961		47,60,74,761
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		5,35,37,841		4,51,02,298
(C) PUCC ACCOUNTS: SCHEDULE - 8B TOTAL		21,400		14,01,522
<b>GRAND TOTAL (8) + (8A) + (8B)</b>		<b>49,67,65,202</b>		<b>52,25,78,581</b>

**SUB-SCHEDULE - 8a : LOANS, ADVANCES & DEPOSITS**

(Amount-₹)

PARTICULARS  8a- Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	Centre for Study of Social Exclusion & Inclusion Policy	Implementation of OBC Reservation	Centre for Women Studies	Establishment of Gandhian Studies	Human Resource Development Centre	Current Year 2019-20	Previous Year 2018-19
a) Opening Balance	-67,620	-4,21,52,170	-6,93,153	-20,525	-51,33,655	-4,80,67,123	
b) Additions to the Funds:							
i. Receipts					45,00,000	45,00,000	
iv. Other additions : Adjustment Advance							
<b>TOTAL (b)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,00,000</b>	<b>45,00,000</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	38,74,388				50,10,637	88,85,025	
- Other Administrative Expenses	1,72,078		4,720		58,19,398	59,96,196	
<b>TOTAL (c)</b>	<b>40,46,466</b>	<b>0</b>	<b>4,720</b>	<b>0</b>	<b>1,08,30,035</b>	<b>1,48,81,221</b>	
						<b>0</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	-41,14,086	-4,21,52,170	-6,97,873	-20,525	-1,14,63,690	-5,84,48,344	-4,96,99,902

**SUB-SCHEDULE - 8b & 8c : LOANS, ADVANCES & DEPOSITS**

(Amount-₹)

Head of Account  EMSFA/C	Opening Balance as on 01-04-2019		Transactions During the Year 2019-2020		Closing Balance as on 31-03-2020	
	DR	CR	DR	CR	DR	CR
<b>8b. PROJECTS:</b>						
1. University Grant Commission	1,20,79,847		23,61,355	25,88,960	1,18,52,242	
2. Council of Scientific & Industrial Research	6,35,387		13,259		6,48,646	
3. Dept. of Science & Technology	1,19,64,251		27,63,714	26,97,049	1,20,30,916	
4. AICTE	1,57,220				1,57,220	
5. DBT	80,65,550		78,81,792	10,22,455	1,49,24,887	
6. ICMR	23,675				23,675	
7. CICT	3,42,792				3,42,792	
8. Other Agencies	92,47,293		57,89,234	6,30,393	1,44,06,134	
<b>TOTAL - 8b</b>	<b>4,25,16,015</b>	<b>0</b>	<b>1,88,09,354</b>	<b>69,38,857</b>	<b>5,43,86,512</b>	
<b>8c. FELLOWSHIP:</b>						
1. University Grant Commission	10,99,90,263		30,45,544		11,30,35,807	
2. Council of Scientific & Industrial Research	90,18,522				90,18,522	
3. Other Agencies	8,10,881		14,73,008	10,77,150	12,06,739	
<b>TOTAL - 8c</b>	<b>11,98,19,666</b>	<b>0</b>	<b>45,18,552</b>	<b>10,77,150</b>	<b>12,32,61,068</b>	
<b>GRANT TOTAL (8b+8c)</b>	<b>16,23,35,681</b>	<b>0</b>	<b>2,33,27,906</b>	<b>80,16,007</b>	<b>17,76,47,580</b>	

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

### SCHEDULE -9 : ACADEMIC RECEIPTS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
<b><u>Fee From Students</u></b>				
<b>Academic Fees</b>				
1. Tuition fee		7,43,92,819		4,62,10,882
2. Admission fee				
3. Enrolment fee				
4. Library Admission fee				
5. Laboratory fee				
6. Registration fee		12,58,630		20,22,611
7. Sports fee				
8. Recognition fee				
<b>Total (A)</b>		<b>7,56,51,449</b>		<b>4,82,33,493</b>
<b>Examination Fees</b>				
1. Admission test fee				
2. Annual Examination fee		12,55,69,296		12,33,67,075
3. Mark sheet, certificate fee		74,39,243		1,22,24,373
<b>Total (B)</b>	<b>0</b>	<b>13,30,08,539</b>	<b>0</b>	<b>13,55,91,448</b>



**SCHEDULE -9 : ACADEMIC RECEIPTS (Cont...)**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
<b>Other Fees</b>				
1. Identity card fee				
2. Fine/Miscellaneous fee		8,17,716		29,45,222
3. Medical fee				
4. Transportation fee				
5. Penalty fee				
6. Hostel fee - Establishment Charges		4,79,252		7,78,720
<b>Total (C)</b>		<b>12,96,968</b>		<b>37,23,942</b>
<b>Sale of Publications</b>				
1. Sale of Syallabus and Question Paper, etc				
2. Sale of prospectus including admission forms		2,49,70,563		1,91,98,710
3. Student Aid Fund				
4. University Development Fund				
<b>Total (D)</b>		<b>2,49,70,563</b>		<b>1,91,98,710</b>
<b>Grand Total (A+B+C+D)</b>	<b>0</b>	<b>23,49,27,519</b>	<b>0</b>	<b>20,67,47,593</b>

**SCHEDULE - 10 : GRANTS & DONATIONS**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20			PREVIOUS YEAR 2018-19		
	Salary A/c	Recurring A/c	Capital Asset A/c	Salary A/c	Recurring A/c	Capital Asset A/c
<b>1.Salary Head(36)</b>						
Opening Balance(19-20)				50,05,57,411		
Salary Grant for the year 2019-20	125,29,31,486			67,60,12,000		
Opening balance received from UGC	7,47,74,514					
Loan from Capital Asset A/c for salary Purpose	12,03,79,674			7,47,74,514		
Less: Unutilized Grant(19-20)						
Loan amount refunded to Capital Asset A/c	7,47,74,514					
Opening Balance Difference				3,33,49,000		
<b>2.Recurring Head(31)</b>						
Opening Balance(19-20)		35,71,205			86,61,196	
Opening Balance Difference					3,33,49,000	
Maintenance Grant (19-20)		47,59,86,000			31,61,15,000	
Less: Capitalized Value		1,97,07,765		32,24,412	0	
Unutilized Grant(19-20)		4,04,09,207			35,71,205	
<b>3.Capital Expenditure(35)</b>						
Opening Balance(19-20)			32,31,00,564			15,25,93,991
Add: Capital Grant			12,00,00,000			26,75,00,000
Amount received from Salary A/c			7,47,74,514			
Less: Capitalized Value			2,38,31,623			2,22,18,913
Loan to Salary A/c for Salary purpose			12,03,79,674			7,47,74,514
Unutilized Grant(19-20)			37,36,63,781			32,31,00,564
3. State Government(s)						
4. Grant Receivable- Non-Plan Withheld(2019-20)		2,00,00,000				
Non-Plan Withheld(18-19)					2,00,00,000	
<b>TOTAL</b>	<b>137,33,11,160</b>	<b>43,94,40,233</b>	<b>0</b>	<b>121,47,70,513</b>	<b>37,45,53,991</b>	<b>0</b>

**SCHEDULE - 11 : INCOME FROM INVESTMENTS**

(Amount-₹)

**(I). Investment from Earmarked/Endowment Fund**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
b. Other Bonds/Debentures				
2. Income received				
a. Each Fund separately				
4. Others (Specify)				
a. Interest on Term Deposit				
<b>TOTAL - I</b>				

**(II). Investment from other than Earmarked/Endowment Fund**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
2. Income received				
a. Each Fund separately				
3. Income accrued		60,41,737		1,14,60,492
4. Others (Specify)				
a. Electricity Deposit				
<b>TOTAL - II</b>	<b>0</b>	<b>60,41,737</b>		<b>1,14,60,492</b>
<b>TOTAL - I + II</b>	<b>0</b>	<b>60,41,737</b>		<b>1,14,60,492</b>

**SCHEDULE - 12 : INTEREST EARNED**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. On Savings Account with Scheduled Banks				
2. On Loans				
a. Employees / Staff				
3. On Debtors and Other Receivables				
<b>TOTAL</b>				

**SCHEDULE - 13: OTHER INCOME**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
<b>A. Income from Land &amp; Building</b>				
1. Hostel Room Rent		26,13,454		28,57,310
2. License fee		1,67,791		5,03,991
3. Hire Charges of Auditorium/Play ground				
4. Electricity charges		44,85,001		42,21,338
5. Water charges		55,044		82,936
6. Lease of Usufructs of Trees		2,500		4,952
7. Rent from Building		8,26,692		6,71,718
Add: Rent dues (18-19)				
Less: Rent dues (16-17)				
<b>B. Sale of Institute's publications</b>				
<b>C. Income from holding events</b>				
1. Gross Receipts from annual function				
Less Direct expenditure incurred				
<b>Total</b>				
<b>D. Interest on Term Deposits:</b>				
<b>E. Interest on Savings Accounts:</b>				
<b>F. Interest On Loans:</b>				
<b>Total (A+B+C+D+E+F)</b>	<b>0</b>	<b>81,50,482</b>	<b>0</b>	<b>83,42,245</b>

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
<b>G. Interest on Debtors and Other Receivables</b>				
<b>H. Others</b>				
1. RTI fees		2,230		3,797
2. Bus Fare		21,47,319		23,81,157
3. Terminal Benefits		62,12,402		38,05,936
4. 15% of Net Income of DDE		2,25,74,585		1,36,65,603
5. Other Receipts		41,89,200		1,41,44,846
<b>Total</b>	<b>0</b>	<b>3,51,25,736</b>	<b>0</b>	<b>3,40,01,339</b>
<b>GRAND TOTAL (A+B+C+D+E+F+G+H)</b>	<b>0</b>	<b>4,32,76,218</b>	<b>0</b>	<b>4,23,43,584</b>

**SCHEDULE - 14 : PRIOR PERIOD INCOME**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Academic Receipts				
2. Income from Investments				
<b>TOTAL</b>				

**SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Salaries and Wages	108,34,38,180		108,43,79,954	
Add: March 2020 Salary paid in April 2020	7,74,51,305		7,30,93,003	
Less: March 2019 Salary paid in April 2019	7,30,93,003		6,99,05,470	
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		80,29,551		79,29,353
4. Contribution to Other Fund -NPS (MC)		4,81,78,650		4,01,09,242
5. Pension				
Add: March 2020 Pension paid in April 2020		1,16,93,234		99,01,527
Less: March 2019 Pension paid in April 2019		99,01,527		71,37,780
6. Retirement and Terminal Benefits				
7. LTC facility	58,90,144		1,21,17,984	
8. Medical facility	76,66,594		90,97,657	
9. Children Education Allowance	1,51,29,640		62,80,080	
10. Provision for retirement benefits(Annex. Sch.15A)	19,55,24,389	73,15,93,739	20,42,58,189	167,98,21,360
11. Leave Encashment	6,21,49,127			
<b>TOTAL</b>	<b>137,41,56,376</b>	<b>78,95,93,647</b>	<b>131,93,21,397</b>	<b>173,06,23,702</b>

**SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

(Amount-₹)

	Pension	Gratuity	Leave Encachment	Total
a. Opening Balance as on	535,16,22,106	56,85,94,253	71,85,19,892	663,87,36,251
Add: Capitalized value of Contributions received from other organization				
<b>Total (a)</b>	<b>535,16,22,106</b>	<b>56,85,94,253</b>	<b>71,85,19,892</b>	<b>663,87,36,251</b>
Less:				
b. Actual Payment during 2019-20	17,10,10,170	12,05,90,908	5,39,06,915	34,55,07,993
Commutation paid during 2019-20		8,66,88,779		8,66,88,779
<b>Total (b)</b>	<b>17,10,10,170</b>	<b>20,72,79,687</b>	<b>5,39,06,915</b>	<b>43,21,96,772</b>
c. Balance Available on 31.03.20(a-b)	518,06,11,936	36,13,14,566	66,46,12,977	620,65,39,479
d. Provision required on 31.03.20 as per Acturaial Value	591,22,05,675	55,68,38,955	72,67,62,104	719,58,06,734
<b>E. Additional Provision to be created during 2019-20(d-c)</b>	<b>73,15,93,739</b>	<b>19,55,24,389</b>	<b>6,21,49,127</b>	<b>98,92,67,255</b>

**SCHEDULE - 16 : ACADEMIC EXPENSES**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Laboratory Expenses / Consumables		81,44,887		79,37,865
2. Field work/ participation		22,441		7,03,711
3. Seminar / Workshop		16,25,855		53,89,552
4. Payment to visiting faculty		1,59,52,225		10,16,447
5. Examination		7,12,28,598		9,62,71,487
6. NAAC Visit Expenses		37,749		17,17,014
7. Admission Expenses		79,71,654		1,08,75,786
8. Convocation Expenses		14,00,337		11,01,974
9. Non-Net Fellowship		3,94,59,325		5,12,15,400
10. Stipend/means-cum-merit		1,05,47,500		
11. Subscription Expenses				
12. Others:				
a. Contingencies		82,10,592		
b. Ground Maintenance				54,841
c. Inter Univ./Inter College Sports (TA/DA etc.)		13,94,630		1,38,722
d. Production Expenses		1,18,262		91,448
e. Binding of Book & Journal				8,01,824
f. Animal House (Recurring)		3,34,132		3,30,268
g. Travel		12,89,087		9,85,319
h. Career and Counseling Cell				28,717
i. ICT				
j. Infrastructure Maintenance Facility				
k. IQAC				
l. Hiring Charges				
m. Day Care Centre				
<b>TOTAL</b>	<b>0</b>	<b>16,77,37,274</b>	<b>0</b>	<b>17,86,60,375</b>

**SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Electricity and Power		8,71,51,400		5,24,23,141
2. Water charges				
3. Insurance		5,38,742		
4. Rent, Rates & Taxes (Including property tax)		24,71,169		13,57,230
5. Postage & Telegrams		4,58,211		5,18,851
6. Telephone & Internet Charges		55,84,562		60,02,517
7. Printing & Stationery		24,93,396		10,16,738
8. Traveling & Conveyance Expenses		75,44,691		90,81,712
9. Hospitality		5,13,186		11,66,366
10. Audit Fees		1,61,337		
11. Legal Expenses		15,80,214		22,80,921
12. Advertisement & Publicity		24,24,627		19,90,825
13. Others (Specify)				
a. Security Expenses		3,89,68,667		2,88,26,567
b. Computer Consumables		26,69,651		37,32,265
c. Contingencies		55,69,655		1,26,31,611
d. Over Time Allowances		12,17,294		11,04,921
e. Honorarium / Remuneration to Staff		9,20,469		9,93,228
f. Training to Staff		10,000		4,02,000
g. Liviries & Uniforms		2,25,373		6,976
h. Daily Wages		3,16,92,121		3,08,16,792
i. Earn While you Learn		38,360		69,380
j. Cost of Medicine		18,73,241		17,08,532
<b>Total</b>	<b>0</b>	<b>19,41,06,366</b>	<b>0</b>	<b>15,61,30,573</b>



(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Add: Outstanding Expenses 2019-20		3,92,25,728		1,45,96,223
Closing Stock (2018-19)		24,06,768		23,15,623
Less: Outstanding Expenses 2018-19		1,45,96,223		53,96,933
Closing Stock (2019-20)		23,11,052		24,06,768
<b>TOTAL</b>	<b>0</b>	<b>21,88,31,587</b>	<b>0</b>	<b>16,52,38,718</b>

**SCHEDULE - 18 : TRANSPORTATION EXPENSES**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses		22,43,271		22,45,765
b. Repairs & Maintenance				20,17,440
c. Insurance Expenses		1,03,809		4,30,078
Add: Pre-paid Insurance (2018-19)		1,66,756		2,12,038
2. Vehicle taken on rent / lease		55,64,521		49,26,076
3. Rent / Lease Expenses				
4. Contingencies				
<b>TOTAL</b>	<b>0</b>	<b>80,78,357</b>	<b>0</b>	<b>98,31,397</b>

**SCHEDULE - 19 : REPAIRS & MAINTENANCE**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Building		68,57,563		1,29,58,779
2. Furniture & Fixtures				
3. Plant & Machinery				
4. Office Equipments		3,62,10,371		3,48,82,888
5. Cleaning Materials & Services		92,600		15,84,693
6. Transport		19,75,003		
7. Others (Specify)				
a. Estate Maintenance				
b. Maintenance of Hostel				
c. Campus Beautification(AMC)		67,59,549		50,39,542
<b>TOTAL</b>	<b>0</b>	<b>5,18,95,086</b>	<b>0</b>	<b>5,44,65,902</b>

**SCHEDULE - 20 : FINANCE COST**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest on fixed loans				
2. Interest on other loans				
3. Bank Charges				
4. Others (specify)				
<b>TOTAL</b>				

**SCHEDULE - 21 : OTHER EXPENSES**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
a. Provision for Bad & Doubtful Debts				
b. Depreciation		3,55,04,312		5,26,13,898
c. Rounding Off Exp				
<b>TOTAL</b>	<b>0</b>	<b>3,55,04,312</b>	<b>0</b>	<b>5,26,13,898</b>

**SCHEDULE - 22 : PRIOR PERIOD EXPENSES**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Maintenance of Office Equipments				55,97,437
2. Rent for Building				
3. Repairs and Maintenance Building				3,27,116
4. Cleaning Material & Services				85,22,488
5. AMC for Garden Development				21,16,495
6. Contingency				
7. Examination - Automation Charges		3,65,000		
8. Contract Security		1,03,47,371		
9. Daily Wages		95,25,285		1,51,60,587
10. Electricity Charges		87,59,350		72,23,082
11. Vehicle taken on rent / lease				15,66,913
12. Telephone and Internet Charges				
13. Overtime Allowance				
14. Postage and Telegram				
15. Non-Net Fellowship		26,96,415		
16. Training to Staff				
17. Minor and Major works (Electrical)				19,09,713
17. Perior period retirement provisions		0		0
<b>TOTAL</b>	<b>0</b>	<b>3,16,93,421</b>	<b>0</b>	<b>4,24,23,831</b>

**PONDICHERY UNIVERSITY**  
**DIRECTORATE OF DISTANCE EDUCATION**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2020**

**SCHEDULE - 1A : CORPUS / CAPITAL FUND**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
Balance as at the beginning of the year	64,72,93,737		54,59,50,916	
Add: Capitalized Value	39,780		19,723	
Amount received from Community College			18,00,000	
Add : Income Over Expenditure	12,35,97,092		11,31,88,701	
Less: Transferred to Non - Plan A/C	2,25,74,585		1,36,65,603	
<b>BALANCE AT THE YEAR-END</b>		<b>74,83,56,024</b>		<b>64,72,93,737</b>
<b>DDE MAINTENANCE CORPUS FUND</b>				
Balance as at the beginning of the year	51,27,86,665		47,31,65,863	
Add: Interest Earned	3,36,41,653		2,50,31,829	
Interest Accrued on Fixed Deposits(2019-20)	2,05,22,370		2,10,31,377	
Less: Interest Accrued on Fixed Deposits(2018-19)	2,10,31,377		64,42,404	
<b>BALANCE AT THE YEAR-END</b>		<b>54,59,19,311</b>		<b>51,27,86,665</b>
<b>TOTAL 1A</b>		<b>129,42,75,335</b>		<b>116,00,80,402</b>
<b>SCHEDULE - 2A(Directorate of Distance Education): DESIGNATED / EARMARKED FUND</b>		<b>NIL</b>		<b>NIL</b>
<b>SCHEDULE - 2aA(Directorate of Distance Education): ENDOWMENT</b>		<b>NIL</b>		<b>NIL</b>

**SCHEDULE - 3A : CURRENT LIABILITIES & PROVISIONS**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
<b>A. Current Liabilities</b>				
1. Deposits from staff				
2. Deposits from Students		1,03,550		1,03,550
3. Sundry Creditors				
a) for Goods & Services				
3a. Advances Received				
4. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
5. Statutory Liabilities (GPF,TDS,WC Tax, CPF,GIS, NPS)				
a. Overdue				
b. Others				
6. Other Current Liabilities				
Fees Collected (Proportion of Subsqt FY)				
a. March 2020 salary paid in April 2020		54,65,243		49,61,734
c. Receipts against sponsored Projects				
d. Grants in Advance				
e. Twinning Programme share payable up to March 2020		3,99,34,750		
f. Amount Payable to CPWD		15,67,042		15,67,042
g. Endowment fee	72,99,264		72,99,264	
Add: Endowment fee	2,50,000			
Less: Endowment fee Refund	5,00,000	70,49,264		72,99,264
<b>Total of (A)</b>		<b>5,41,19,849</b>		<b>1,39,31,590</b>
<b>B. Provisions</b>				
1. For Taxation				
2. Gratuity				
3. Super Annuation / Pension				
a. Bonus Payable				
<b>Total of (B)</b>		<b>0</b>		<b>0</b>
<b>Total of (A) + (B)</b>		<b>5,41,19,849</b>		<b>1,39,31,590</b>

**SCHEDULE 4A - FIXED ASSETS (FY 2019-20)**

(Amount-₹)

DESCRIPTION  DDE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*		0			0	0				0	0	0	0
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,53,67,664			3,53,67,664	99,65,675	7,07,353			7,07,353	1,06,73,028	2,46,94,636	2,54,01,989
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	48,42,371	3,74,635			3,74,635	52,17,006	0	3,74,635
V. Furniture & Fixtures	7.50	28,64,091			28,64,091	22,58,866	2,14,807	0		2,14,807	24,73,673	3,90,418	6,05,225
VI. Office Equipment	7.50	56,14,113	39,780		56,53,893	53,13,676	3,00,437	2,984		3,03,421	56,17,097	36,797	3,00,437
VII. Computer/peripherals	20.00	8,51,017			8,51,017	8,12,259	38,758			38,758	8,51,017	0	38,758
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,87,18,480			1,87,18,480	1,08,04,302	18,71,848			18,71,848	1,26,76,150	60,42,330	79,14,178
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
<b>A. Total of CURRENT YEAR</b>		<b>6,86,32,371</b>	<b>39,780</b>	<b>0</b>	<b>6,86,72,151</b>	<b>3,39,97,149</b>	<b>35,07,838</b>	<b>2,984</b>	<b>0</b>	<b>35,10,822</b>	<b>3,75,07,971</b>	<b>3,11,64,173</b>	<b>3,46,35,222</b>
PREVIOUS YEAR		<b>6,86,12,648</b>	<b>19,723</b>		<b>6,86,32,371</b>	<b>3,00,90,179</b>	<b>39,05,491</b>	<b>1,479</b>		<b>39,06,970</b>	<b>3,39,97,149</b>	<b>3,46,35,216</b>	<b>3,85,22,464</b>
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
<b>B. NET WORK-IN-PROGRESS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRANT TOTAL (A+B)</b>		<b>6,86,32,371</b>	<b>39,780</b>	<b>0</b>	<b>6,86,72,151</b>	<b>3,39,97,149</b>	<b>35,07,838</b>	<b>2,984</b>	<b>0</b>	<b>35,10,822</b>	<b>3,75,07,971</b>	<b>3,11,64,173</b>	<b>3,46,35,222</b>

**SCHEDULE - 5A : INVESTMENTS****Earmarked / Endowment Funds**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Others (to be specified)				
<b>TOTAL</b>				

**SCHEDULE - 6A : INVESTMENTS - Others**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
1. In Central Government Securities				
2. In State Government Securities				
3. DDE Investments	53,77,46,057		49,06,99,990	
4. DEE Maintenance Corpus Fund	47,32,47,993		46,11,98,987	
<b>TOTAL</b>		<b>101,09,94,050</b>		<b>95,18,98,977</b>

**SCHEDULE - 7A : CURRENT ASSETS**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
<b>1. Stock:</b>				
<b>2. Sundry Debtors:</b>				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances				
a. With Scheduled Banks:				
- In Term Deposit Accounts				
- DDE A/C	19,89,57,851		11,02,26,879	
- DDE Maintenance Corupus A/C	5,37,41,269		3,21,48,622	
b. With non-Scheduled Banks: -In Current Accounts				
<b>TOTAL</b>		<b>25,26,99,120</b>		<b>14,23,75,501</b>

**SCHEDULE - 8A : LOANS, ADVANCES & DEPOSITS**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival				
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
4. Prepaid Expenses				
a. Insurance				
b. Other expenses				
5. Deposits				

**SCHEDULE - 8A : LOANS, ADVANCES & DEPOSITS (Cont...)**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
6. Income Accrued:				
a. Interest Accrued (DDE)		2,45,91,386		2,32,58,615
b. Interest Accrued (DDE Maintenance Corpus Fund)		2,05,22,370		2,10,31,377
c. On Loans and Advances				
d. Others				
7. Standing & Temporary Advance		84,07,167		7,95,388
8. Other Receivables				
TDS to be received from Karnata Bank		16,918		16,918
Telephone Advance				
8. Claims Receivable				
<b>TOTAL</b>		<b>5,35,37,841</b>		<b>4,51,02,298</b>

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

### SCHEDULE - 9A : ACADEMIC RECEIPTS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
<b>Fee From Students</b>		
<b>Academic Fees</b>		
1. Tuition fee	3,03,36,223	2,61,72,241
2. Admission fee		
3. Registration fee		
4. Syllabus fee		
<b>Total (A)</b>	<b>3,03,36,223</b>	<b>2,61,72,241</b>
<b>Examination Fees</b>		
1. Admission test fee		
2. Annual Examination fee	3,75,60,160	3,38,89,292
3. Mark sheet, certificate fee	51,53,352	43,54,905
<b>Total (B)</b>	<b>4,27,13,512</b>	<b>3,82,44,197</b>
<b>Other Fees</b>		
1. Identity card fee		
2. Fine/Miscellaneous fee	9,22,202	9,28,869
3. Inspection fee	1,20,000	
4. Study Material	74,46,139	61,38,340
5. Twinning Programme	14,47,06,306	7,09,54,299
Add: Twinning Programme Dues paid for 19-20	0	3,42,57,550
Less: Twinning Programme Share Payable up to March 2020	3,99,34,750	
<b>Total (C)</b>	<b>11,32,59,897</b>	<b>11,22,79,058</b>
<b>LESS:</b>		
Capitalized Value	39,780	19,723
<b>Total (D)</b>	<b>39,780</b>	<b>19,723</b>
<b>Grand Total (A+B+C-D)</b>	<b>18,62,69,852</b>	<b>17,66,75,773</b>



**SCHEDULE - 10A : GRANTS & DONATIONS**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Central Government		
a. UGC Grant In Aid - General (31) Recurring		
LESS: Capitalized Value		
b. Ugc Grants-in-Aid Salary		
2. State Government(s)		
3. Government Agencies		
6. Others (Specify)		
<b>TOTAL</b>		

**SCHEDULE - 11A : INCOME FROM INVESTMENT**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Interest		
2. Income received		
3. Income accrued		
a. Each Fund separately		
<b>TOTAL</b>		

**SCHEDULE - 12A : INTEREST EARNED**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
<b>TOTAL</b>		

**SCHEDULE - 13A : OTHER INCOME**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
<b>A. Income from Land &amp; Building</b>		
1. Hostel Room Rent		
<b>Total - A</b>	<b>0</b>	<b>0</b>
<b>B. Sale of Institute's publications</b>		<b>0</b>
<b>C. Income from holding events</b>		
1. Gross Receipts from annual function/ sports carnival		
<b>Total - C</b>	<b>0</b>	<b>0</b>
<b>D. Interest on Term Deposits: DDE</b>		
1. With Scheduled Banks	3,45,66,114	1,71,25,342
Add: Accrued Interest for 19-20	2,45,91,386	2,32,58,615
Less: Accrued Interest for year 18-19	2,32,58,615	70,21,588
2. With Non-Scheduled Banks		
<b>Total - D</b>	<b>3,58,98,885</b>	<b>3,33,62,369</b>
<b>E. Interest on Savings Accounts:</b>		
1. With Scheduled Banks	31,68,108	26,11,772
2. With Non-Scheduled Banks		
<b>Total - E</b>	<b>31,68,108</b>	<b>26,11,772</b>
<b>F. Interest On Loans:</b>		
1. Employees/Staff		
<b>Total - F</b>		
<b>G. Interest on Debtors and Other Receivables</b>		
<b>H. Others</b>		
1. Income from consultancy		
<b>GRAND TOTAL (A+B+C+D+E+F+G+H)</b>	<b>3,90,66,993</b>	<b>3,59,74,141</b>

**SCHEDULE - 14A : PRIOR PERIOD INCOME**

(Amount - ₹)

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1.Academic Receipts		
2.Income from Investments		
<b>TOTAL</b>		

**SCHEDULE - 15A STAFF PAYMENTS AND BENEFITS**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Salaries and Wages	7,11,91,027	7,42,37,582
Add: March 2020 Salary paid in April 2020	54,65,243	49,61,734
Less: March 2019 Salary paid in April 2019	49,61,734	46,95,248
2. Allowances and Bonus		
3. Contribution to Provident Fund		
4. Contribution to Other Fund (specify) -NPS		
5. Staff Welfare Expenses		
6. Retirement and Terminal Benefits		
7. LTC facility		
8. Medical facility		
9. Children Education Allowance		
10.Honorarium	65,10,149	67,46,147
11. TA/ DA Expenses	16,73,068	3,16,849
12. Others (specify)		
a. Tuition Fee Reimbursement		
b. Leave Salary Contribution		
c. Joining Time Payment		
d. Other Establishment Expenses		
<b>TOTAL</b>	<b>7,98,77,753</b>	<b>8,15,67,064</b>

**SCHEDULE - 16A : ACADEMIC EXPENSES**

(Amount-₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR 2019-20</b>	<b>PREVIOUS YEAR 2018-19</b>
1. Laboratory Expenses		
2. Field work/ participation		
3. Seminar / Workshop		
4. Payment to visiting faculty	2,47,000	4,93,000
5. Examination	41,72,681	13,47,920
6. Student Welfare Expenses		
7. Common Entrance Examination Expenses		
8. Admission Expenses		
9. Convocation Expenses		
10. Publications Printing of Study Material		
11. Stipend/means-cum-merit scholarship		
12. Subscription Expenses		
13. Others (Conduct of PCPS)	28,47,934	27,92,856
14. Sports Consumables		
15. Cultural & Social Activities Expenses		
16. Community College Expenses		
17. Miscellaneous Expenses		
18. Printing & Processing (Exam)	2,11,274	31,811
19. Printing & Processing (Others)	66,60,153	60,23,753
<b>TOTAL</b>	<b>1,41,39,042</b>	<b>1,06,89,340</b>

**SCHEDULE - 17A : ADMINISTRATIVE & GENERAL EXPENSES**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Electricity and Power		2,950
2. Water charges		
3. Insurance		
4. Rent, Rates & Taxes (Including property tax)		
5. Postage & telegrams	26,88,168	16,70,111
6. Telephone & Internet Charges		
7. Printing & Stationery	1,01,093	1,23,016
8. Travel & Conveyance Expenses		
9. Contingencies	3,36,538	3,87,505
10. Hospitality	4,115	64,458
11. Audit Expenses		
12. Auditors Remunerations		
13. Professional Charges		
14. Advertisement & Publicity	5,75,602	2,28,701
15. Magazines & Journals		
<b>TOTAL</b>	<b>37,05,516</b>	<b>24,76,741</b>

**SCHEDULE - 18A : TRANSPORTATION EXPENSES**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Vehicles (Owned by Educational Institutions)		
a. Running Expenses	8,856	1,86,633
b. Repairs & Maintenance		
2. Vehicle taken on rent / lease	72,187	
3. Rent / Lease Expenses	21,365	
<b>TOTAL</b>	<b>1,02,408</b>	<b>1,86,633</b>

**SCHEDULE - 19A : REPAIRS & MAINTENANCE**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Building		
2. Furniture & Fixtures		
3. Office Equipments	2,08,506	1,90,718
4. Others (Specify)		
a. Computer Repairs & Maintenance	21,060	1,00,550
b. Campus Beautification(AMC for Garden Development)		4,650
c. Repairs & Maintenance	1,74,646	74,491
<b>TOTAL</b>	<b>4,04,212</b>	<b>3,70,409</b>

**SCHEDULE - 20A : FINANCE COST**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
Interest on Fixed loans		
1. Interest on fixed loans		
<b>TOTAL</b>		

**SCHEDULE - 21A : OTHER EXPENSES**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
a. Provision for Bad & Doubtful debts		
b. Depreciation	35,10,822	39,06,970
<b>TOTAL</b>	<b>35,10,822</b>	<b>39,06,970</b>

**SCHEDULE - 22A : PRIOR PERIOD EXPENSES**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Daily Wages		2,11,797
2. AMC for Garden Development		52,259
3. Interest Earned		
<b>TOTAL</b>	<b>0</b>	<b>2,64,056</b>

**PONDICHERY UNIVERSITY****COMMUNITY COLLEGE****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2020****SCHEDULE - 1B : CORPUS / CAPITAL FUND**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
Balance as at the beginning of the year	2,83,02,283		3,04,03,181	
Add: Received from DDE Fund				
Add: Capitalized Value	4,62,329		13,88,295	
Less: Transfer to DDE			18,00,000	
Add: Excess of Income over Expenditure	14,85,544		16,89,193	
<b>BALANCE AT THE YEAR-END</b>		<b>3,02,50,156</b>		<b>2,83,02,283</b>
<b>PUCC Student Welfare Fund</b>				
Balance as at the beginning of the year	16,80,733		16,08,133	
Add: Receipt during the year	96,700		72,600	
Interest	0	<b>17,77,433</b>	0	<b>16,80,733</b>
<b>Alumini Assocation Fund - Opening Balance</b>	1,52,850		1,14,850	
Add: Current year	45,080	<b>1,97,930</b>	38,000	<b>1,52,850</b>
<b>Infrastrucutre Fund - Opening Balance</b>	21,58,470		16,29,220	
Add : current Year	9,92,860	<b>31,51,330</b>	5,29,250	<b>21,58,470</b>
<b>Library Fund - Opening Balance</b>	10,22,526		7,89,476	
Add: Current Year	2,89,910	<b>13,12,436</b>	2,33,050	<b>10,22,526</b>
<b>BALANCE AT THE YEAR-END</b>		<b>64,39,129</b>		<b>50,14,579</b>
<b>TOTAL 1B</b>		<b>3,66,89,285</b>		<b>3,33,16,862</b>
<b>SCHEDULE - 2B(Community College) : DESINGNATED/ EARMARKED FUND</b>		<b>NIL</b>		<b>NIL</b>

<b>SCHEDULE - 2bB(Community College) : ENDOWMENT</b>		<b>NIL</b>		<b>NIL</b>
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**SCHEDULE - 3B : CURRENT LIABILITIES & PROVISIONS**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
<b>A. Current Liabilities</b>				
Caution Deposits opening balance	33,29,282		28,07,982	
Add. Deposit From Student	4,71,100		5,21,300	
Less:Refund	0	38,00,382	0	33,29,282
3a. Advances Received				
4. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
5. Statutory Liabilities (GPF,TDS,WC Tax, CPF,GIS, NPS)				
a. Overdue				
b. Others				
6. Other Current Liabilities				
a. March 2020 salary paid in April 2020		8,35,690		6,84,090
b. Receipts against sponsored Projects				
c. Receipts against sponsored fellowship & scholarships				
d. Unutilised grants				
e. Twinning Programme share payable up to March 2020				
<b>Total of (A)</b>		<b>46,36,072</b>		<b>40,13,372</b>
<b>B. Provisions</b>				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
4. Accumulated Leave Encashment				
<b>Total of (B)</b>				
<b>Total of (A) + (B)</b>		<b>46,36,072</b>		<b>40,13,372</b>



**SCHEDULE 4B - FIXED ASSETS (FY 2019-20)**

(Amount - ₹)

DESCRIPTION  COMMUNITY COLLEGE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*						0				0	0	0	0
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	37,25,987	2,93,313			2,93,313	40,19,300	1,06,46,345	1,09,39,658
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668	0			0	8,09,668	0	0
V. Furniture & Fixtures	7.50	68,20,110			68,20,110	42,34,549	5,11,508	0		5,11,508	47,46,058	20,74,053	25,85,561
VI. Office Equipment	7.50	1,77,93,222	2,14,529		1,80,07,751	1,24,38,067	13,34,492	16,090		13,50,581	1,37,88,648	42,19,103	53,55,155
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026	0			0	21,42,026	0	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	17,43,669	2,10,741	0		2,10,741	19,54,410	1,53,002	3,63,743
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00		2,47,800		2,47,800		0	99,120		99,120	99,120	1,48,680	
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
<b>A. Total of CURRENT YEAR</b>		<b>4,43,38,083</b>	<b>4,62,329</b>	<b>0</b>	<b>4,48,00,412</b>	<b>2,50,93,966</b>	<b>23,50,054</b>	<b>1,15,210</b>	<b>0</b>	<b>24,65,264</b>	<b>2,75,59,229</b>	<b>1,72,41,182</b>	<b>1,92,44,117</b>
PREVIOUS YEAR		4,29,49,788	13,88,295		4,43,38,083	2,26,68,001	23,11,323	1,14,641		24,25,964	2,50,93,966	1,92,44,117	2,02,81,787
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
<b>B. NET WORK-IN-PROGRESS</b>													
<b>GRANT TOTAL (A+B)</b>		<b>4,43,38,083</b>	<b>4,62,329</b>	<b>0</b>	<b>4,48,00,412</b>	<b>2,50,93,966</b>	<b>23,50,054</b>	<b>1,15,210</b>	<b>0</b>	<b>24,65,264</b>	<b>2,75,59,229</b>	<b>1,72,41,182</b>	<b>1,92,44,117</b>

**SCHEDULE - 5B : INVESTMENTS****Earmarked / Endowment Funds**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Debentures and Bonds				
6. Others (to be specified)				
<b>TOTAL</b>				

**SCHEDULE - 6B : INVESTMENTS - Others**

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Investments				
6. DEE Maintenance Corpus Fund				
<b>TOTAL</b>				

**SCHEDULE - 7B : CURRENT ASSETS**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
<b>1. Stock:</b>				
a. Stores and Spares				
b. Loose Tools				
c. Publications				
d. Chemicals, consumables, glasswares, etc				
<b>2. Sundry Debtors:</b>				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances				
a. With Scheduled Banks:				
- In Current Accounts				
- In Term Deposit Accounts				
- PUCC Account	2,31,73,379		1,58,25,740	
- PUCC Student Welfare Fund Account	8,89,396	2,40,62,775	8,58,855	1,66,84,595
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
<b>TOTAL</b>		2,40,62,775		1,66,84,595

**SCHEDULE - 8B : LOANS, ADVANCES & DEPOSITS**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival		11,400		11,400
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
b. to suppliers				
c. Others				
4. Income Accrued:				
a. Interest Accrued PUCC Fund				
b. On Loans and Advances				
c. Others				
5. Standing & Temporary Advance		10,000		6,12,622
6. Other Receivables				
c. Outstanding fees receivables for 2019-20				7,77,500
Telephone Advance				
c.Grants Recoverable				
d.Other receivables				
7. Claims Receivable				
<b>TOTAL</b>		<b>21,400</b>		<b>14,01,522</b>

## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

### SCHEDULE -9B : ACADEMIC RECEIPTS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
<b>Fee From Students</b>		
<b>Academic Fees</b>		
1. Tuition fee	1,85,88,285	1,56,66,892
Add: Outstanding fee for 2019-20		7,77,500
Less: Outstanding fee for 2018-19	7,77,500	7,23,125
2. Admission fee		
3. Enrolment fee		
5. Laboratory fee	41,84,350	33,45,470
6. Sports fee	1,91,400	1,34,700
7. Registration fee	18,195	16,340
8. Recognition fee	66,065	29,700
<b>Total (A)</b>	<b>2,22,70,795</b>	<b>1,92,47,477</b>
<b>Examination Fees</b>		
1. Admission test fee		
2. Annual Examination fee	55,820	22,522
<b>Total (B)</b>	<b>55,820</b>	<b>22,522</b>
<b>Other Fees</b>		
1. Identity card fee		
2. Fine/Miscellaneous fee	22,88,137	30,71,123
<b>Total (C)</b>	<b>22,88,137</b>	<b>30,71,123</b>
<b>Sale of Publications</b>		
1. Sale of Syallabus and Question Paper, etc		
2. Sale of prospectus including admission forms	2,65,378	2,51,870
<b>Total (D)</b>	<b>2,65,378</b>	<b>2,51,870</b>
<b>LESS: Capitalized Value (E)</b>	<b>4,62,329</b>	<b>13,88,295</b>
<b>Grand Total (A+B+C+D-E)</b>	<b>2,44,17,801</b>	<b>2,12,04,697</b>

**SCHEDULE - 10B : GRANTS & DONATIONS**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Central Government		
a. UGC Grant In Aid - Recurring (Pondy & Mahe)		
b. UGC Grants-in-Aid Salary		
2. State Government(s)		
3. Government Agencies		
<b>TOTAL</b>		

**SCHEDULE - 11B : INCOME FROM INVESTMENTS**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
<b>TOTAL</b>		

**SCHEDULE - 12B : INTEREST EARNED**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
<b>TOTAL</b>		

**SCHEDULE - 13B : OTHER INCOME**

(Amount-₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR 2019-20</b>	<b>PREVIOUS YEAR 2018-19</b>
<b>A. Income from Land &amp; Building</b>		
1. Hostel Room Rent		
2. License fee		
3. Hire Charges of Auditorium		
<b>Total A</b>	<b>0</b>	<b>0</b>
<b>B. Sale of Institute's publications</b>	<b>0</b>	<b>0</b>
<b>C. Income from holding events</b>		
1. Gross Receipts from annual function/ sports carnival		
Less: Direct expenditure incurred		
2. Gross Receipts from fetes		
Less: Direct expenditure incurred on the fetes		
<b>Total C</b>	<b>0</b>	<b>0</b>
<b>D. Interest on Term Deposits:</b>		
1. With Scheduled Banks		
Add: Accrued Intrest 18-19		
Less: accrued for year 17-18		
2. With Non-Scheduled Banks		
3. With Institutions		
<b>Total D</b>	<b>0</b>	<b>0</b>
<b>E. Interest on Savings Accounts:</b>		
1. With Scheduled Banks (CC & B.Voc)	<b>4,71,885</b>	<b>3,17,527</b>
2. With Non-Scheduled Banks		
3. With Institutions		
<b>Total E</b>	<b>4,71,885</b>	<b>3,17,527</b>

**SCHEDULE - 13B : OTHER INCOME (Cont.)**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
<b>F. Interest On Loans:</b>		
1. Employees/Staff		
<b>Total F</b>	<b>0</b>	<b>0</b>
<b>G. Interest on Debtors and Other Receivables</b>	<b>0</b>	<b>0</b>
<b>H. Others</b>		
1. Income from consultancy		
2. RTI fees		
3. Income from Royalty		
4. Sale of application form (recruitment)		
5. Misc. receipts (Sale of tender form, waste paper, etc.)		
6. Profit on Sale/disposal of Assets:		
a. Owned assets		
b. Assets acquired out of grants, or received free of cost		
<b>Total H</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL (A+B+C+D+E+F+G+H)</b>	<b>4,71,885</b>	<b>3,17,527</b>

**SCHEDULE - 14B : PRIOR PERIOD INCOME**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Academic Receipts		
2. Income from Investments		
<b>TOTAL</b>		



**SCHEDULE - 15B : STAFF PAYMENTS AND BENEFITS**

(Amount-₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR 2019-20</b>	<b>PREVIOUS YEAR 2018-19</b>
1. Salaries and Wages	1,39,65,714	1,20,42,005
Add: March 2012 Salary paid in April 2020	8,35,690	6,84,090
Less: March 2019 Salary paid in April 2019	6,84,090	9,22,040
2. Allowances and Bonus		
3. Contribution to Provident Fund		
4. Contribution to Other Fund (specify) -NPS		
5. Staff Welfare Expenses		
6. Retirement and Terminal Benefits		
7. LTC facility		
8. Medical facility		
9. Children Education Allowance		
10. Honorarium	44,88,362	55,84,865
11. TA/ DA Expenses		16,221
a. Tuition Fee Reimbursement		
b. Leave Salary Contribution		
c. Joining Time Payment		
d. Other Establishment Expenses		
e. Recruitment Expenses		
f. Selection Committee Exp		
g. Training and Capacity Building		
h. Transfer Travelling Allowance		
<b>TOTAL</b>	<b>1,86,05,676</b>	<b>1,74,05,141</b>

**SCHEDULE - 16B : ACADEMIC EXPENSES**

(Amount-₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR 2019-20</b>	<b>PREVIOUS YEAR 2018-19</b>
1. Laboratory Expenses/Consumables	11,210	46,156
2. Field work/ participation		
3. Seminar / Workshop	40,134	62,209
4. Examination		
5. Scholarship to Students		
6. Sports Consumables	49,983	
7. Cultural & Social Activities Expenses		
8. Community College Expenses		
9. Chemicals		
10. Printing & Processing (Others)	72,628	1,65,586
11. Others:		
a. Travel	36,000	17,500
<b>TOTAL</b>	<b>2,09,955</b>	<b>2,91,451</b>

**SCHEDULE - 17B : ADMINISTRATIVE & GENERAL EXPENSES**

<b>PARTICULARS</b>	<b>CURRENT YEAR 2019-20</b>	<b>PREVIOUS YEAR 2018-19</b>
1. Electricity and Power	6,60,133	4,93,432
2. Water charges		
3. Insurance	69,524	
4. Rent, Rates & Taxes (Including property tax)		
5. Postage & telegrams	19,319	19,818
6. Printing & Stationery	35,017	1,11,963
7. Telephone & Internet Charges	2,27,055	1,65,037
8. CPF Matching Contribution		
9. Contingencies	7,47,555	10,08,059
10. Professional Charges		
11. Advertisement & Publicity	74,762	76,874
12. Minor & Major works (Civil)		13,287
<b>TOTAL</b>	<b>18,33,365</b>	<b>18,88,470</b>

**SCHEDULE - 18B : TRANSPORTATION EXPENSES**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Vehicles (Owned by Educational Institutions)		
a. Running Expenses	1,63,772	1,61,649
b. Repairs & Maintenance		
2. Vehicle taken on rent / lease	66,145	
3. Rent / Lease Expenses		
<b>TOTAL</b>	<b>2,29,917</b>	<b>1,61,649</b>

**SCHEDULE - 19B : REPAIRS & MAINTENANCE**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Building		
2. Furniture & Fixtures		
3. Plan & Machinery		
4. Office Equipments	59,965	34,128
5. Cleaning Materials & Services		
6. Others (Specify)		
a. Estate Maintenance		64,151
b. Maintenance of Hostel		
c. Campus Beautification (AMC for Garden Development)		
d. Generator Maintenance		
<b>TOTAL</b>	<b>59,965</b>	<b>98,279</b>

**SCHEDULE - 20B : FINANCE COST**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
Interest on Fixed loans		
Interest on Other loans		
1. Interest on fixed loans		
2. Interest on other loans		
<b>TOTAL</b>		

**SCHEDULE - 21B : OTHER EXPENSES**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
a. Provision for Bad & Doubtful debts / advances		
b. Depreciation	24,65,264	24,25,964
c. Rounding Off Exp		
<b>TOTAL</b>	<b>24,65,264</b>	<b>24,25,964</b>

**SCHEDULE - 22B : PERIOD PERIOD EXPENSES**

PARTICULARS	CURRENT YEAR 2019-20	PREVIOUS YEAR 2018-19
1. Daily Wages		5,89,497
2. AMC for garden		34,128
3. Housekeeping		3,16,838
<b>TOTAL</b>	<b>0</b>	<b>9,40,463</b>

**PONDICHERRY UNIVERSITY**  
**GPF & CPF A/C**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2020**

(Amount-₹)


Amount	Liabilities	Amount	Total	Assets	Amount	Total Amount
	<b>GPF:</b>			<b>Investment</b>		
				GPF	21,75,30,095	
	Opening Balance	30,53,04,518		CPF	9,31,22,267	<b>31,06,52,362</b>
	Less: Subscription for March 2019	51,36,830				
	Add: Subscriptions in the year	6,18,32,794		<b>Int. Accrued as on 31/03/2020:</b>		
	Add: Subscription for March 2020	48,42,704		GPF	3,08,93,919	
	Add: Recovery	99,29,467		CPF	1,34,52,294	<b>4,43,46,213</b>
	Add: Interest Credit	2,06,19,760				
	Less: Advance / Withdrawal	8,19,78,696				
	Closing Balance		31,54,13,717	<b>Subscription Due for March 2020:</b>		
				GPF	48,42,704	
				CPF	7,10,048	<b>55,52,752</b>
	<b>CPF:</b>					
	Opening Balance	8,14,13,950				
	Less: Subscription for March 2019	6,41,091				
	Add: Subscriptions in the year	80,98,328				
	Add: Subscription for March 2020	7,10,048				
	Add: Recovery	40,69,971				
	Add: Interest Credited	45,92,274				
	Less: Advance / Withdrawal	58,18,000				
	Closing Balance		9,24,25,480			
	<b>University Contribution (CPF)</b>					
	Opening Balance	4,35,40,953				
	Add: Subscriptions in the year	78,36,588				
	Add: Interest Credited	49,01,230	5,62,78,771			
	<b>Interest Reserve:</b>			<b>Cash at Bank</b>		
	Opening Balance	5,29,34,175		GPF	7,54,19,837	
	Less: Excess of Expenditure over Income	3,15,64,198	2,13,69,977	CPF	4,95,16,781	12,49,36,618
	<b>TOTAL &gt;&gt;&gt;</b>		<b>48,54,87,945</b>	<b>TOTAL &gt;&gt;&gt;</b>		<b>48,54,87,945</b>

  
**Dr. AMARESH SAMANTARAYA**  
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 PONDICHERRY UNIVERSITY

**PONDICHERRY UNIVERSITY****GPF & CPF A/C****INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2020** (Amount-₹)

Amount 31/Mar/20	EXPENDITURE		Amount 31/Mar/20	INCOME		Amount 31/Mar/20
	Interest Credited to:			Interest earned on Investment:		
				GPF	2,06,19,760	
	GPF Account	2,06,19,760		CPF	94,93,504	
					<b>3,01,13,264</b>	
				Add: Interest Accrued on 03/20:		
	CPF Account	94,93,504		GPF	3,08,93,919	
				CPF	1,34,52,294	
					<b>4,43,46,213</b>	
	University Contribution (CPF)		3,01,13,264	Less: Interest Accrued for March 19:		
				GPF	5,74,56,067	
				CPF	1,84,54,344	
					<b>7,59,10,411</b>	<b>-14,50,934</b>
				Excess of Expenditure Over Income		<b>3,15,64,198</b>
	<b>TOTAL &gt;&gt;&gt;</b>		<b>3,01,13,264</b>	<b>TOTAL &gt;&gt;&gt;</b>		<b>3,01,13,264</b>

  
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**PONDICHERY UNIVERSITY****GPF & CPF A/C****RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2019-2020**


(Amount-₹)

RECEIPT	Amount	Total Amount	PAYMENT	Amount	Total Amount
<b>OPENING BALANCE:</b>					
<b>Cash at Bank</b>					
GPF	4,19,13,409				
CPF	2,42,08,660	6,61,22,069			
<b>Investments</b>					
GPF	24,06,33,198				
CPF	9,47,49,997	33,53,83,195			
G.P.F. Subscription		6,18,32,794	G.P.F. Advance		1,22,86,000
GPF Advance Recovery		99,29,467	G.P.F. Part Final Withdrawal		3,22,70,000
Interest earned on Investments (GPF)		2,06,19,760	G.P.F. Final Withdrawal		3,74,22,696
C.P.F. Subscription		80,98,328	C.P.F. Advance		58,18,000
C.P.F. Recovery		40,69,971			
C.P.F. Matching Contribution		78,36,588			
C.P.F. Interest on Investments		94,93,504			
			<b>CLOSING BALANCE</b>		
			<b>Cash at Bank</b>		
			GPF	7,54,19,837	
			CPF	4,95,16,781	12,49,36,618
			<b>Investments</b>		
			GPF	21,75,30,095	
			CPF	9,31,22,267	31,06,52,362
<b>TOTAL &gt;&gt;&gt;</b>		<b>52,33,85,676</b>	<b>TOTAL &gt;&gt;&gt;</b>		<b>52,33,85,676</b>

**PONDICHERY UNIVERSITY**  
**NPS TIER - 1 ACCOUNT**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2020**

(Amount-₹)

Amount	Liabilities	Amount	Total Amount	Assets	Amount	Total Amount
	<b>NPS Tier - 1 Account</b>			<b>NPS Tier - 1 Account</b>		
	Opening Balance	3,97,81,122		Subscriptions for March 2020		30,82,309
	Less: Subscription for March 2019	56,17,062		University Contribution for March 2020		43,15,247
	Add: Subscriptions in the year	1,03,54,100				
	University Contribution in the year	1,98,30,156		Investment		2,31,82,676
	Interest Credited	0				
	Less: Transfer to NSDL	0		Int. Accrued but not due		8,58,762
	NPS REFUND	2,75,54,341				
	Add: Subscriptions for March 2020	30,82,309				
	University Contribution for March 2020	43,15,247	4,41,91,531			
	Excess of Income Over Expenditure		-32,34,138			
				Bank Balance		95,18,399
	<b>TOTAL &gt;&gt;&gt;</b>		<b>4,09,57,393</b>	<b>TOTAL &gt;&gt;&gt;</b>		<b>4,09,57,393</b>

  
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**PONDICHERRY UNIVERSITY****NPS TIER - 1 ACCOUNT****INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2020**

(Amount-₹)

Amount 31/Mar/19	EXPENDITURE	Amount		INCOME	Amount	
	Interest Credited to Subscriber's Accounts			Interest earned on Investment	17,60,984	
				Less: Interest Accrued 31/03/19	58,53,884	
				Add: Interest Accrued but not due	8,58,762	
	Excess of Income Over Expenditure	-32,34,138				-32,34,138
	<b>TOTAL &gt;&gt;&gt;</b>	<b>-32,34,138</b>		<b>TOTAL &gt;&gt;&gt;</b>		<b>-32,34,138</b>

  
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**PONDICHERY UNIVERSITY****NPS TIER - 1 ACCOUNT****RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2019-2020** (Amount-₹)

RECEIPT	Amount	Total Amount	PAYMENT	Amount	Total Amount
<b>OPENING BALANCE:</b>					
Cash at Bank	53,48,776		Investments		2,31,82,676
Investments	2,29,61,401	2,83,10,177			
<b>NPS Tier - 1 Account</b>					
Own Subscription		1,03,54,100			
University Contribution		1,98,30,156			
Interest on Investment		17,60,984	Transfer to NSDL		2,75,54,341
			<b>Closing Balance as on 31/03/2020</b>		95,18,400
<b>TOTAL &gt;&gt;&gt;</b>		<b>6,02,55,417</b>	<b>TOTAL &gt;&gt;&gt;</b>		<b>6,02,55,417</b>

## PONDICHERRY UNIVERSITY

### SCHEDULE: 23- SIGNIFICANT ACCOUNTING POLICIES

- The Annual Accounts are prepared on Accrual basis in the Common Format of Accounting System as prescribed by the Ministry of Human Resources Development w.e.f. 2014-2015 as per the communication received from the MHRD vide letter dated 17.04.2015. However in respect of fee receipts cash basis of Accounting is adopted
- One Consolidated Balance Sheet is prepared merging the accounts of Directorate of Distance Education and Pondicherry University Community College with the University Main Accounts.
- The rate of depreciation was provided as per the communication received from the MHRD vide letter dated 17<sup>th</sup> April 2015. The University adopted the straight line method of depreciation at the following depreciation rates as given by the MHRD for the year 2014-2015. The depreciation is provided for the whole year on additions during the year.

Furniture	-	7.50 %
Office Equipment	-	7.50 %
Scientific Equipment	-	8.00%
Computer	-	20.00 %
Books	-	10.00 %
E-Journals	-	40.00%
Software	-	40.00%
Vehicles	-	10.00 %
Buildings	-	2.00 %
Plant and Machinery	-	5.00 %

- The value of land given to Pondicherry University on 99 years leasehold by the Government of Puducherry (Puducherry & Karaikal Region) is taken at a nominal value of Rs.1,000/- and shown as fixed assets.
- The University has been exempted from Income Tax under section 10 (23 C) (iii ab) of the Income Tax Act 1961.
- All investments are made in accordance with EC directives.
- Provision for Actuarial valuation of Pension and Gratuity has been made in the Annual Accounts as certified by the Consulting Actuary w.e.f 2010-11 onwards as per Uniform Accounting Guidelines. Provision for Actuarial valuation for the E.L/HPL encashment has been provided. w.e.f. 2012-13.

- A consolidated Receipts & Payments A/c has been prepared.
  - Revenue Grants relating to Salary and Recurring A/c are treated as Revenue Grants and shown as Income in the Income & Expenditure account.
  - As UGC gives grants every year towards the payment of Pension & Retirement benefits, the actual expenditure for each year have been debited to the Grants Account concerned.
  - A separate Balance Sheet has been Prepared for the GPF and CPF A/c and NPS A/c from the year 2014-2015 as per the direction of the MHRD vide letter dated 17th April 2015.
  - The closing balance of various plan schemes included in capital grant have been separately disclosed in the Schedule 2 Designated fund
  - The breakup details of cost of each Asset as at the beginning of the year (01.04.2015) could not be ascertained/worked out at this year in view of complexity in segregated of each item of asset created over several years.
-

**SCHEDULE: 24- CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS:**

- Value of Contracts remaining to be Executed and not provided for works out to Rs.8,345.00 lakhs.
- Assets not owned but held and used by the University – Rs.63,89,66,763/-

(Amount-₹)

SCHEDULE - FIXED ASSETS	EMS										AMOUNT		
DESCRIPTION	GROSS BLOCK				DEPRECIATION						NET BLOCK		
	Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				(2+3-4)					(7+8-9)	(8+10)	(5-11)		
<b>FIXED ASSETS</b>													
1.BUILDINGS	2,22,19,334			2,22,19,334	26,81,203					26,81,203	1,95,38,131	1,95,38,311	2.00
2.OFFICE EQUIPMENT	60,79,70,108	2,54,48,679		63,34,18,787	5,93,35,938					5,93,35,938	57,40,82,849	54,86,34,170	7.50
3.VEHICLES	2,57,992			2,57,992	1,25,900					1,25,900	1,32,092	1,32,092	10.00
4.FURNITURE & FURNISHING	31,73,683			31,73,683	3,16,355					3,16,355	28,57,328	28,57,328	7.50
5.COMPUTER	26,38,384	6,56,939		32,95,323	0					0	32,95,323	26,38,384	20.00
6.BOOKS & JOURNALS	2,28,60,810	4,76,236		2,33,37,046	65,26,006					65,26,006	1,68,11,040	1,63,34,804	10.00
7.WORK IN PROGRESS	2,22,50,000			2,22,50,000	0					0	2,22,50,000	2,22,50,000	
<b>TOTAL</b>	<b>68,13,70,311</b>	<b>2,65,81,854</b>		<b>70,79,52,165</b>	<b>6,89,85,402</b>					<b>6,89,85,402</b>	<b>63,89,66,763</b>	<b>61,23,84,909</b>	

- A Receipts and Payments Account, and Income & Expenditure Account (on Accrual basis) and a Balance Sheet of Provident Fund Accounts as well as the New Pension Scheme for the year 2017-18 have been attached, to the University's Accounts. A large portion of the New Pension Scheme Rs.24,23,10,420/- in respect of 349 employees who have been allotted PRAN numbers has been transferred upto to 2019-20, to NSDL. The balance of Rs.3,27,01,076/- including interest earned kept in our University Account in respect of 12 members will be transferred to NSDL once the PRAN number allotted by the agency.
  - Consolidated Receipt & Payment for Ear Marked Project are enclosed in Detailed Annexure.
  - In the Schedule 2(A-Plan A/c) contains XII Plan GDS and Specific Plan Schemes
  - In the Schedule 2(C-Debt & Deposit A/c) includes EMSF Overhead.
  - The deficit balance in respect of 5 Designated/Earmarked funds are met out from the interest earned in Plan Account.
  - The expenditure in connection with various Earmarked Project and Fellowship are met out from the EMSF overhead and interest earned, in anticipation of funds from the funding agencies.
  - As per the EC resolution dated 22.03.2009, the Institutional charges of various projects have been transferred to EMSF overhead which is treated as Corpus Fund for utilization of the running and upkeep of the project cell, administrative and accounting services, office support and for infrastructure facilities of the Project Investigators with appropriate approval. 20% of the total Institutional charges transferred to EMSF overhead will be utilized by the Project Investigators related to their project expenses.
-

**PONDICHERY UNIVERSITY**  
**CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR 2019-2020**

(Amount-₹)

RECEIPT	₹	₹		PAYMENT	₹	₹	
<b>OPENING BALANCE:</b>							
<b>Annual Allocation</b>							
Imprest	12,522						
Cash at bank	10,69,85,497						
Investments	21,99,99,978	32,69,97,997					
<b>Plan A/c</b>							
Cash at bank	2,17,255						
Investments	4,00,00,000	4,02,17,255					
<b>EMS F A/c</b>							
Cash at bank	2,66,24,697						
Investments	16,40,00,000	19,06,24,697					
<b>Debt &amp; Deposit Account</b>							
Cash at bank	14,15,74,339						
Investments	67,86,20,393	82,01,94,732					
<b>GPF Account</b>							
Cash at bank	4,19,13,409						
Investments	24,06,33,198	28,25,46,607					
<b>CPF Account</b>							
Cash at bank	2,42,08,660						
Investments	9,47,49,997	11,89,58,657					
<b>NPS Account</b>							
Cash at bank	53,48,776						
Investments	2,29,61,401	2,83,10,177					

(Amount-₹)

<b>Endowments</b>						
Cash at bank	30,62,708					
Investments	1,98,62,923	<b>2,29,25,631</b>				
<b>Distance Education</b>						
Cash at bank	14,23,75,501					
Investments	95,18,98,977	<b>109,42,74,478</b>				
<b>Community College</b>						
Cash at bank	80,71,740					
Cash at (cc-Mahe) A/c	72,85,940					
Cash at Bank (CC-P(B.Voc)	4,68,060					
Cash at Students Welfare Fund A/c	8,58,855	<b>1,66,84,595</b>				
<b>General A/c</b>						
<b>Annual Allocation</b>			<b>Annual Allocation</b>			
Salary	132,77,06,000		Salary	108,34,38,180		
Recurring	51,32,86,000		Other Components	28,98,72,980		
Capital Asset	12,00,00,000	196,09,92,000	Pension	22,72,18,371		
University Receipts	27,82,03,737		Recurring	43,12,98,572		
Advance Adjustment	3,37,60,229		Advance	6,04,47,642		
Advance Refund	34,33,747		Pre-paid Insurance	0		
Interest	1,69,61,703	33,23,59,416	Non-Net Fellowship	4,21,55,740		
Festival Advance Refund	65,74,614	65,74,614	Capital Assets	2,88,31,623	216,32,63,108	
<b>Plan</b>			<b>Plan</b>			
Specific Plan Schemes	2,26,96,098		Non-Recurring	2,33,19,715		
Interest on Investment	30,57,948		Advance	66,56,111	2,99,75,826	
Advance Adjustment	44,11,198	3,01,65,244				



(Amount-₹)

<b>EMSF</b>			<b>EMSF</b>			
Grants Received from various Agencies	19,59,49,187		Recurring	9,43,61,540		
Interest on Investment	70,50,187		Non-Recurring	2,70,65,206		
Advance Adjustment	77,84,920	21,07,84,294	Advane	94,59,398	13,08,86,144	
<b>Debt &amp; Deposit</b>			<b>Debt &amp; Deposit</b>			
Receipts	18,46,22,091		Expenditure	7,09,21,484		
Interest on Investments	5,47,95,939		Non-Recurring - Debit & Deposit	1,05,59,302		
Adjustment advance	7,24,041	24,01,42,071	UDF expenditure	29,31,869		
			Advane	50,48,652	8,94,61,307	
<b>GPF</b>			<b>GPF</b>			
Subscription / Recovery	7,17,62,261		GPF Advance	1,22,86,000		
Interest on Investments	2,06,19,760	9,23,82,021	GPF Part Final Withdrawl	3,22,70,000		
			GPF Final Withdrawl	3,74,22,696	8,19,78,696	
<b>CPF</b>			<b>CPF</b>			
Subscription / Recovery / Matching	2,00,04,887		CPF Advance	58,18,000		
Interest on Investments	94,93,503	2,94,98,390	CPF Final Withdrawl		58,18,000	
<b>NPS</b>			<b>NPS</b>			
Subscription / Matching	3,01,84,256		Nps Refund	27554341	2,75,54,341	
Interest on Investments	17,60,984	3,19,45,240				
<b>Endowments</b>			<b>Endowments</b>			
Adjustment Advance (old)	11,22,000		Expenditure	27,10,550	27,10,550	
Income on Investments	16,13,871	27,35,871				

(Amount-₹)

<b>Distance Education</b>				<b>Distance Education</b>			
Receipts	22,64,94,382			Salary/ OTA /Honorarium	7,19,50,538		
Income on Investments	7,13,75,875			Other Administrative Expenses	2,62,74,884		
Adjustment of Advances	7,34,120	29,86,04,377		Non-Recurring	39,780		
				Transfer of fund (Non-Plan)	2,25,74,585		
				Temporary Advance	83,45,899	12,91,85,686	
<b>Community College</b>				<b>Community College</b>			
Receipts	2,75,53,280			Salary & Wages	1,39,27,601		
Income on Investments	4,71,885			Other Administrative Expenses	68,59,677		
Advance Adjustment	6,02,622	2,86,27,787		Non-Recurring	4,62,329		
				Temporary Advance			
				Transfer of fund (DISTANCE EDUCATION)		2,12,49,607	
				<b>CLOSING BALANCE:</b>			
				<b>Annual Allocation</b>			
				Imprest	40,608		
				Cash at bank	34,61,78,658		
				Investments	11,74,41,654	<b>46,36,60,920</b>	
				<b>Plan A/c</b>			
				Cash at bank	3,04,06,673		
				Investments	1,00,00,000	<b>4,04,06,673</b>	
				<b>EMSF A/c</b>			
				Cash at bank	10,26,33,370		
				Investments	16,78,89,477	<b>27,05,22,847</b>	
				<b>Debt &amp; Deposit Account</b>			
				Cash at bank	28,42,64,519		
				Investments	68,66,10,977	<b>97,08,75,496</b>	

(Amount-₹)

			<b>GPF Account</b>			
			Cash at bank	7,54,19,837		
			Investments	21,75,30,095	<b>29,29,49,932</b>	
			<b>CPF Account</b>			
			Cash at bank	4,95,16,781		
			Investments	9,31,22,267	<b>14,26,39,048</b>	
			<b>NPS Account</b>			
			Cash at bank	95,18,400		
			Investments	2,31,82,676	<b>3,27,01,076</b>	
			<b>Endowments</b>			
			Cash at bank	12,11,298		
			Investments	2,17,39,654	<b>2,29,50,952</b>	
			<b>Distance Education</b>			
			Cash at bank	25,26,99,120		
			Investments	101,09,94,050	<b>126,36,93,170</b>	
			<b>Community College</b>			
			Cash at bank	1,60,26,855		
			Cash at (cc-Mahe) A/c	65,48,455		
			Cash at Bank (CC-P(B.Voc)	5,98,069		
			Cash at Students Welfare Fund A/c	8,89,396	<b>2,40,62,775</b>	
<b>TOTAL &gt;&gt;&gt;</b>		<b>620,65,46,152</b>	<b>TOTAL &gt;&gt;&gt;</b>		<b>620,65,46,152</b>	

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of  
Pondicherry University, Puducherry for the year ended  
31 March 2020**

We have audited the attached Balance Sheet of Pondicherry University, Puducherry as at 31 March 2020, Receipts and Payments Account and the Income & Expenditure Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 30(1) of the Pondicherry University Act, 1985. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum performance aspects, etc., if any, are reported through Inspection Report/ CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes

examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4 Based on our audit, we report that:

- i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Education (erstwhile Ministry of Human Resource Development).
- iii In our opinion, proper books of accounts and other relevant records have been maintained by the Pondicherry University, Puducherry as required in the rules and regulations of the University, in so far as it appears from our examination of such books.

iv We further report that:

**A.**

**1. General**

An amount of ₹66.96 crore has been shown as Capital Work in Progress- RITES under Schedule 4 Fixed Assets Plan. The confirmation of balances was not obtained from the construction agency M/s RITES.

**B. Effect of Revision of Accounts**

Accounts of the University were revised based on audit observations. As a result of revision, Assets and Liabilities were increased by ₹1.77 crore and deficit decreased by ₹1.26 crore.

**C. Grants in aid**

Out of ₹192.37 crore grants-in-aid received for the year, interest earned of ₹1.70 crore and unspent balance of ₹33.20 crore of previous year, totalling ₹227.27 crore, the University could utilize a sum of ₹183.64 crore, leaving a balance of ₹43.63 crore as at 31<sup>st</sup> March 2020.

**D. Management Letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of Pondicherry University, Puducherry through a Management Letter issued separately for remedial /corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given



to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

- a In so far as it relates to the Balance Sheet, of the state of affairs of Pondicherry University, Puducherry as at 31<sup>st</sup> March 2020; and
- b In so far as it relates to Income & Expenditure Account of the Deficit for the year ended on that date.

**For and on behalf of the C&AG of India**



24.2.21

**Principal Director of Audit (Central), Chennai**

**Date: 24 -02-2021**

**Place :Chennai**

**Annexure to Separate Audit Report****1 Adequacy of Internal Audit System:**

Concurrent Internal Audit was done which was adequate to the size and nature of the University.

**2 Adequacy of Internal Control System:**


Internal Controls were adequate.

**3 System of Physical verification of Fixed Assets and Inventory**

Physical verification of Fixed asset and Inventory was carried out for the year 2019-20.  
Physical verification of Library books was not carried out for the year 2019-20.

**4 Regularity in payment of statutory dues:**

The University was regular in depositing statutory dues to the appropriate authorities.

  
**Deputy Director/CE**



## UNIVERSITY REPLY TO SEPARATE AUDIT REPORT

### 1. ADEQUACY OF INTERNAL AUDIT SYSTEM:

Factual Statement.

### 2. ADEQUACY OF INTERNAL CONTROL SYSTEM:

Factual Statement.

### 3. SYSTEM OF PHYSICAL VERIFICATION OF FIXED ASSETS AND INVENTORY:

The observation of the Audit is noted for compliance and necessary action is being taken for undertaking physical verification of Library books for the year 2019-20.

### 4. REGULARITY IN PAYMENT OF STATUTORY DUES:

Factual Statement.

Date: 01.03.2021



**Dr. AMARESH SAMANTARAYA**  
Finance Officer(i/c)  
Pondicherry University